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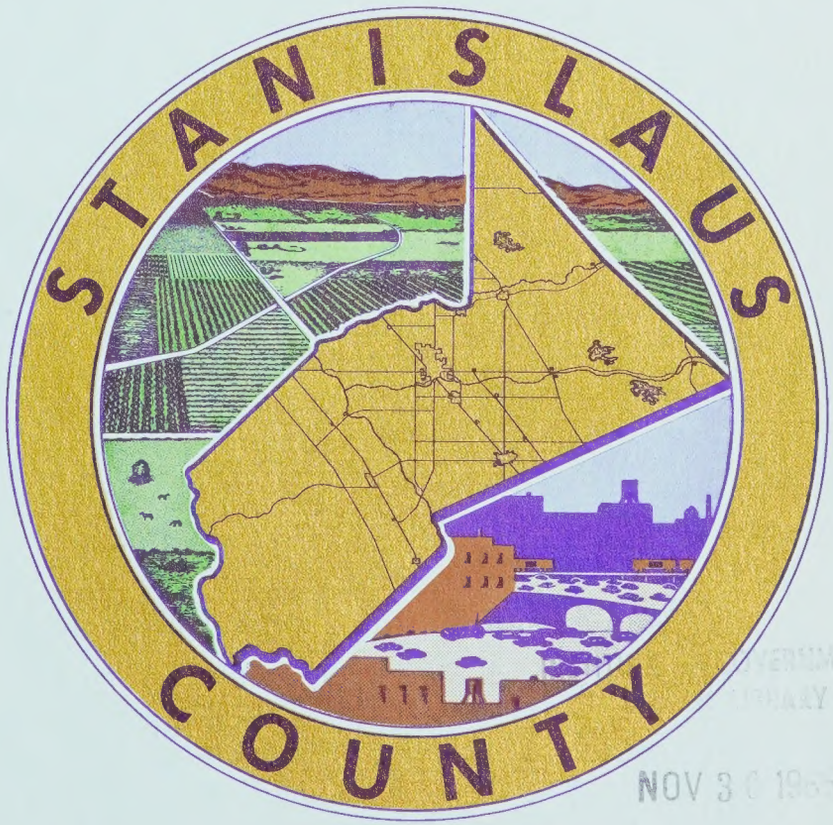
County

Stanislaus Co
Auditor

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1965



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FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 1965

Published by
BOARD OF SUPERVISORS
As required by Section 25253, Government Code

Compiled by: *STEVE HOSSLI*
County Auditor-Controller

ROBERT E. HUBBARD
Ass't County Auditor-Controller

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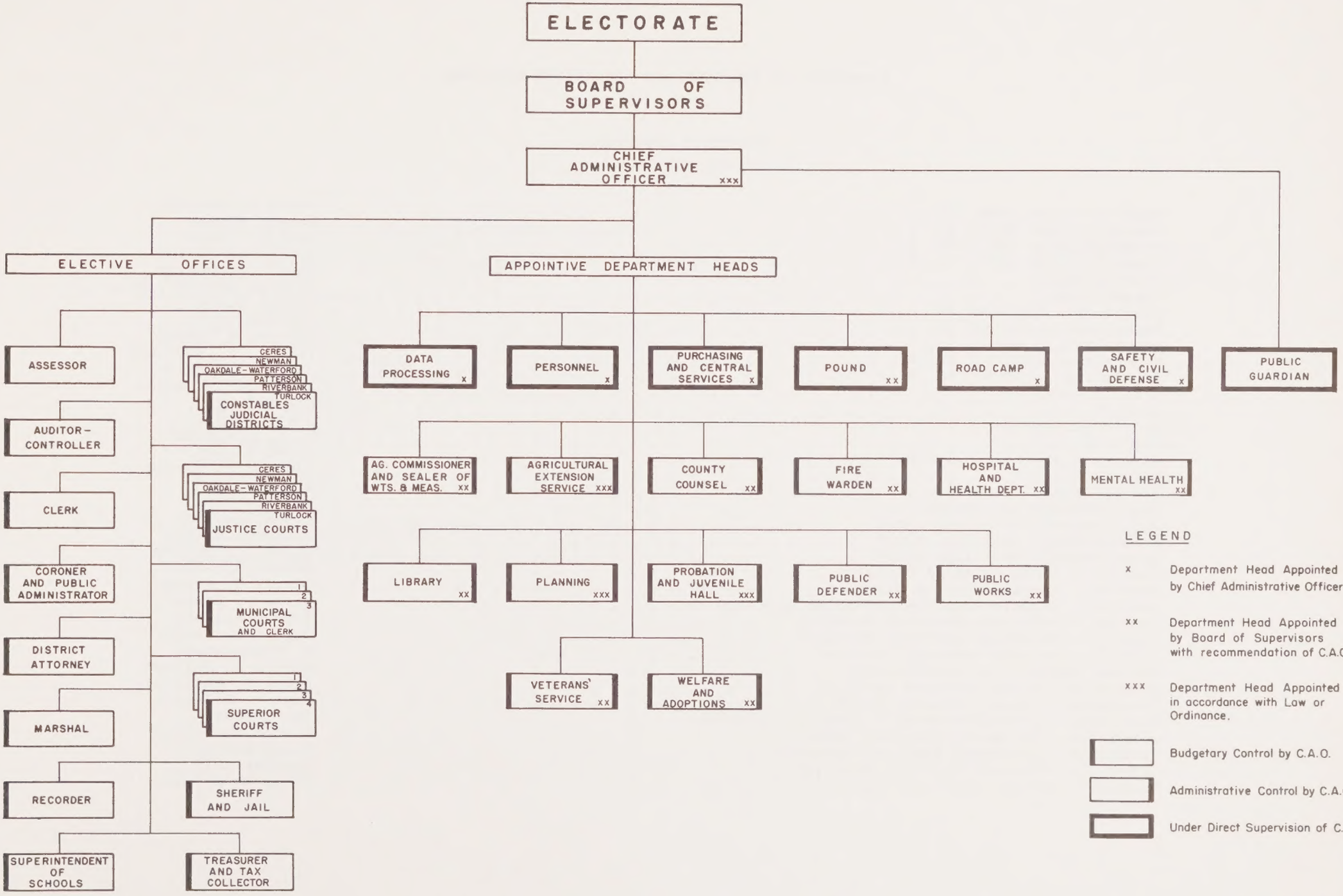
ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



August, 1965 1012-13

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

--ELECTIVE OFFICERS--

Superior Judge Dept. No. 1	Frank C. Damrell
Superior Judge Dept. No. 2	Robert Fowler
Superior Judge Dept. No. 3	David F. Bush
Superior Judge Dept. No. 4	Robert D. Carter
State Senator	Hugh P. Donnelly
Assemblyman	John G. Veneman, Jr.
Supervisor, District No. 1	Robert Fahey
Supervisor, District No. 2	Joe Domecq
Supervisor, District No. 3	Charles A. Brink
Supervisor, District No. 4	Francis R. Ruggieri
Supervisor, District No. 5	James J. Franzen
District Attorney	Alexander M. Wolfe
Sheriff	Dan Kelsay
Auditor-Controller	Steve Hossli
Assessor	K. V. Broadwell
Treasurer and Tax Collector	Frank deCamp
Recorder	Richard G. Waring
County Clerk	Steve Nelson
Superintendent of Schools	Fred C. Beyer
Judge Modesto Municipal Court	Frank Pierson
Judge Modesto Municipal Court	Clarence Hanson
Judge Modesto Municipal Court	Carson N. Taylor
Justice - Ceres Judicial District	Gordon A. Olsson
Justice - Newman Judicial District	Lowell L. Jensen
Justice - Oakdale-Waterford Judicial District	Verne D. Sawyer
Justice - Patterson Judicial District	Reuben Swanson
Justice - Riverbank Judicial District	Garold C. Staley
Justice - Turlock Judicial District	E. Glenn Drake
Coroner and Public Administrator	Morris D. Feldman
Constable - Ceres Judicial District	Roger C. Marriott
Constable - Newman Judicial District	John M. Silveira
Constable - Oakdale-Waterford Judicial District	Rae Coslet
Constable - Patterson Judicial District	Joseph F. Benson
Constable - Riverbank Judicial District	Frank Asbill
Constable - Turlock Judicial District	Charles Naff
Marshal - Modesto Judicial District	Allen H. Dodson

--APPOINTIVE OFFICERS--

Business Manager of Health and Medical Services	Wesley Hall
Chief Administrative Officer	Charles E. Dixon
County Agricultural Commissioner	Milo M. Schrock
County Counsel	Frederick W. Reyland, Jr.
County Fire Warden	Leslie Baker
County Librarian	Martin Erlich
County Poundmaster	Oscar Heard
County Probation Officer	Ross E. Clark
County Welfare Director	Donald C. Quisenberry
Custodial Program Director	Ralph Morotti
Director of Health and Medical Services	Dr. Robert S. Westphal
Director of Planning	Martin Schueller
Director of Public Works	Richard G. Barhite
Farm Advisor	Vernon Patterson
Personnel Officer	Charles Brown
Public Defender	Walter Hancock
Public Guardian	Charles E. Dixon
Purchasing Agent	Gus O. Strom
Sealer of Weights and Measures	Milo M. Schrock
Tabulating Supervisor	Elton Simmonds
Veterans' Service Director	Ira E. Wilson

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Honorable Board of Supervisors
Court House
Modesto, California

Gentlemen:

Submitted for your review, is the "Administrative Report" for the fiscal year 1964-65, as required by "County Ordinance #386", Section 6, Paragraph 2. It summarizes Stanislaus County governmental activities, indicating progress being made and trends that can be expected. Also included, is a "Financial Statement" of the Auditor-Controller, which compares the 1964-65 budget with the adopted 1965-66 budget.

An analysis of the "Financial Statement" conveys, in general terms, the broad services provided by our local government. These services are financed from a number of sources — the largest of which is the property tax. The schools and service districts are local, autonomous taxing districts formed to provide specialized services for particular areas. The former are governed by boards elected locally by district residents, while the latter are governed by the Board of Supervisors. The Board of Supervisors has no control over the school districts, but has the duty to levy the property taxes required to finance their operations.

Indicators of Stanislaus County growth and stability can be found in two sets of statistics recently released. The first, population, discloses that County population as of July 1, 1965, has reached an estimated total of 175,300.(1) This represents an increase of 18,006 since the 1960 Federal census. The steady growth rate of 2.3% per year has permitted orderly governmental planning and a stable tax rate. The second indicator, tax delinquency, establishes Stanislaus County's position as fortieth lowest among the State's fifty-eight counties. This fact illustrates the sound economic position of the people of Stanislaus County. Secured Roll delinquency rates of the last five years have been as follows:(2)

Fiscal Year	Total Tax Charge	Percentage Delinquent
1960-61	$16,032,579	1.36
1961-62	18,018,447	1.45
1962-63	20,629,791	1.70
1963-64	21,714,277	1.73
1964-65	23,279,176	1.74

The 1965-66 Stanislaus County budget, as adopted by the Board of Supervisors, is $3,073,201 larger than that of the previous year. The larger than normal growth is primarily attributable to the expanded Welfare programs and the inclusion of recently-approved "anti-poverty" programs which are Federal appropriations, expended through the County budget for control purposes.

(1) 1965 State Department of Finance estimate.
(2) Comparative delinquency schedule compiled by Steve Hossli, Stanislaus County Auditor-Controller.

The County-wide tax rate, because of increases in assessed value and a larger year-ending cash carry-over, has been established at $2.86 per $100 of assessed valuation. The County-wide rate is used for comparison; however, areas outside of Turlock and Modesto pay an additional $.03 for the County fire service fund. The rate is $.06 less than last year, and continues the downward trend begun after the all-time high of $3.02 was reached in 1961-62.

A summary of the "Financial Statement", shown below, analyzes the various aspects of the County budget.

TAX RATE FACTORS

Budget	1964-65	1965-66	Difference
Available Fund Balances	$ 1,682,669	$ 2,162,095	$ 479,426
Revenue Other than Taxes	17,908,239	20,079,857	2,171,618
Property Taxes	7,999,015	8,421,172	422,157
Total	$ 27,589,923	$ 30,663,124	$ 3,073,201
Tax Base (Assessed Value Less Exemptions)(3)	$ 285,325,330	$ 306,593,120	$ 21,267,790
Tax Rate	$2.92	$2.86	$ -.06

FACTORS ITEMIZED

Proposed Budget Expenditures	1964-65	1965-66	Difference
General	$ 1,717,390	$ 1,849,520	$ 132,130
Public Protection	2,987,672	3,246,467	258,795
Roads	1,672,565	1,978,200	305,635
Health and Sanitation	417,177	442,972	25,795
Public Assistance	19,226,486	21,440,415	2,213,929
Education	487,856	547,938	60,082
Recreation	154,940	190,598	·35,658
Debt Service	410,000	304,000	- 106,000
Appropriations for Contingencies	465,837	583,014	117,177
Provisions for Reserves(4)	50,000	80,000	30,000
Total	$ 27,589,923	$ 30,663,124	$ 3,073,201

(3) Reserves raised in previous years have not been re-budgeted.
(4) Current balance of uncancelled reserves - $345,000.

Available Fund Balances	1964-65	1965-66	Difference
General Fund	$ 1,501,515	$ 1,772,728	$ 271,213
Accumulative Capital Outlay Fund	23,387	41,275	17,888
Debt Service Fund	76,111	25,189	- 50,922
County Fire Service Fund	6,519	12,174	5,655
Road Fund	65,837	301,714	235,877
Fish and Game Fund	9,300	9,015	- 285
Total	$ 1,682,669	$ 2,162,095	$ 479,426
Property Taxes			
General Fund	$ 7,392,945	$ 8,097,363	$ 704,418
Accumulative Capital Outlay Fund	254,172	24,025	- 230,147
Debt Service Fund	305,889	245,311	- 60,578
County Fire Service Fund	46,009	54,473	8,464
Total	$ 7,999,015	$ 8,421,172	$ 422,157
Assessed Value			
Land	$ 92,453,810	$ 101,084,210	$ 8,630,400
Improvements	146,068,070	156,251,240	10,183,170
Personal Property	60,207,110	63,062,870	2,855,760
Total	$ 298,728,990	$ 320,398,320	$ 21,669,330
Less Exemptions	13,403,660	13,805,200	401,540
Net Assessed Value	$ 285,325,330	$ 306,593,120	$ 21,267,790

Buildings and Grounds

During the past year, construction on a major building addition to the Girls' Wing of Juvenile Hall was started. It is anticipated that the total cost, when completed in the fall of 1965, will be approximately $50,000.

Other items of construction included a Vehicle Storage Building at the Public Works Corporation Yard and continued development of the three major Stanislaus County Park areas.

Public Works

During the fiscal year 1964-65, one major project — the Waterford-Tuolumne Bridge was completed, while the contract for the construction of a bridge over the Tuolumne River on Shiloh Road was let.

In addition, the department constructed twenty-five miles of Select System Roads and ten miles of Local System Roads.

Hospital

The Hospital budget continues to be the second largest single County budget expense following the Welfare-aid programs. A changing role, due to the new Federal medicare program, however, may ultimately affect this position.

The impact of direct Federal-aid medical programs of previous years can be seen in the Hospital activity statistics listed below.

	1961-62	1962-63	1963-64	1964-65
PATIENT DAYS				
Acute	48,364	42,715	42,268	40,320
Non-Acute	29,518	26,307	22,781	15,209
Total Days	77,882	69,022	65,049	55,529
ADMISSIONS (5)				
First Six Months	2,837	2,429	2,353	2,360
Second Six Months	2,690	2,569	2,272	2,520
Total Admissions	5,527	4,998	4,625	4,880
OUT-PATIENT CLINIC VISITS				
General Clinic	21,693	25,948	28,084	27,988
Special Clinics	26,818	25,981	24,827	26,160
Total Visits	48,511	51,929	52,911	54,148

(5) New-born babies not included.

HOSPITAL OPERATIONS

	1961-62	1962-63	1963-64	1964-65
Major	618	658	717	752
Minor	899	817	851	891
Emergencies	275	277	344	357
Total Operations	1,792	1,752	1,912	2,000

Welfare

The 1963 State Legislature made a number of changes which affected Welfare payrolls and administration. The last of these changes, a liberalization of disabled in the Aid-to-Disabled program, became effective January 1, 1965.

Changes by the 1965 Legislature were somewhat less than the 1963 enactments; however, progress towards mandatory staffing requirements and a State administrative directive requirement that all A.F.D.C.-U. farm worker cases remain open, irrespective of income, have increased administrative costs.

The trend of Welfare assistance is well illustrated by the following statistics.

	1961-62	1962-63	1963-64	1964-65
Total Welfare Recipients(6)	10,272	10,624	11,818	12,784
Total Welfare Expenditures(7)	$10,924,169	$12,344,836	$14,026,918	$15,468,078
Total Welfare Employees	153	153	187	209

THE TASK AHEAD

The local population growth and our expanding economy are requiring new County services, as well as expansion and/or adjustments of older ones.

Currently, the State Legislature is considering enabling legislation to implement the Federal Medicare Program on July 1, 1966. It is anticipated that this program will be administered at the local level and will be financed primarily by the Federal Government. In that recipients of care may be treated and cared for privately, further changes can be expected in the role of the County Hospital. What they may be, however, is not known at this time.

(6) June Monthly Summary Case Activity Report, Stanislaus County Welfare Department.
(7) Excluding Adoptions.

During the 1963-64 fiscal year, funds were appropriated for a Mental Health Clinic, with services limited to rehabilitation and out-patient treatment. Difficulty in recruiting professional staff has delayed the program, but this problem appears to have been overcome, and it is expected that the service will reach its intended capacity during the present year.

New and expanding programs will require building construction and some land acquisition. Stanislaus County has four major centers where governmental service is provided. One of these, Center #3, corner of Scenic Drive and Old Oakdale Road, has several acres of undeveloped land available for future building sites. In anticipation of these building requirements, whether they be at Center #3 or not, a building reserve is regularly being supplemented. To date, this amount is $345,000. Projects which soon must be considered are (1) replacement and/or remodeling of the County Hospital, (2) Welfare Office space, (3) Probation Office space, and (4) Sheriff Administrative Office space.

Consideration, also, must be given to developing plans for the acquisition and development of additional park facilities brought about both by the increased demands of our citizens and the growing use of our parks by out-of-County residents. These plans will, in turn, be used to establish eligibility for State bond funds earmarked for local recreational development.

The year-round responsibilities of management, budgetary controls, and the planned solution of future problems are recognized as continuing parts of the day-to-day responsibility of County government.

As in the past, the dedicated goal of this office is to serve your Honorable Board in a manner that will provide the best of services for the residents of our County at a reasonable cost.

Sincerely yours,

C. E. Dixon
Chief Administrative Officer

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH AS OF JUNE 30, 1965

Total Cash on Hand, per Auditor's Fund Balances:

County Operating and Special Revenue Funds	(Exhibit II)		$ 2,838,945.60	
Working Capital Funds	(Exhibit III)		66,011.01	
Highway and Bridge Bond Funds	(Exhibit IV)		631,353.52	
Suspense and Clearing Accounts	(Exhibit V)		431,372.93	
Trust Funds	(Exhibit VI)		1,678,555.09	
Special District Funds	(Exhibit VII)		840,983.16	
School Funds	(Exhibit VIII)		10,674,626.69	
Total Auditor's Fund Balances				$17,161,848.00

Treasurer's Accounting:

Cash on Hand			$ 35,602.59	
Cash in Banks*				
Active Accounts	(Schedule A)	$10,444,701.05		
Inactive Accounts	(Schedule A)	10,300,000.00	20,744,701.05	
Investments				
Securities		$ 268,000.00		
Hills Ferry Cemetery Endowment		253.08		
Patterson Cemetery Endowment		3,414.52	271,667.60	
Total Treasurer's Balance			$21,051,971.24	
Less: Outstanding Warrants			3,890,123.24	
Balance				$17,161,848.00

* Total securities pledged by banks on June 30, 1965, amount to 136.76% of cash on deposit; required by law - 110%.

TREASURER'S EXHIBIT I
SCHEDULE A

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1965

BANK	AMOUNT ON DEPOSIT ACTIVE	AMOUNT ON DEPOSIT INACTIVE	AMOUNT ON DEPOSIT TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Bank of America						) Wells Fargo Bank
Modesto (10th Street)	$ 1,757,429.39	$ 1,850,000.00				) San Francisco, Calif.
Oakdale		200,000.00				) Federal Reserve Bank
Turlock		125,000.00	$ 3,932,429.39	$ 5,169,000.00	131.44	) San Francisco, Calif.
Bank of California						
Modesto	$ 768,195.97	$ 1,450,000.00				)
Modesto (Westside)		300,000.00				)
Riverbank		75,000.00				) Federal Reserve Bank
Turlock	453,325.25	400,000.00				) San Francisco, Calif.
Ceres		200,000.00	3,646,521.22	4,300,000.00	117.92	)
Central Valley Bank						
Modesto	$ 1,204,586.11	$ 300,000.00				)
Modesto (La Loma)		175,000.00				) Crocker-Citizens Bank
Hughson		175,000.00	1,854,586.11	2,417,000.00	130.32	) San Francisco, Calif.
Crocker-Citizens Bank						) Bank of America
Modesto	$ 1,799,491.45	$ 600,000.00	2,399,491.45	3,479,000.00	144.99	) San Francisco, Calif.
Farmers & Merchants Bank						) Crocker-Citizens Bank
Modesto	$ 750,456.62	$ 100,000.00	850,456.62	1,555,000.00	182.84	) San Francisco, Calif.
First Western Bank						
Crows Landing		$ 25,000.00				)
Newman		400,000.00				) United California Bank
Patterson		75,000.00	500,000.00	600,000.00	120.00	) Los Angeles, Calif.
Center State Bank						
Ripon	$	$ 300,000.00				) Wells Fargo Bank
Salida	170,000.00	50,000.00	520,000.00	600,000.00	115.38	) San Francisco, Calif.
United California Bank						) Federal Reserve Bank
Modesto	$ 1,963,317.95	$ 1,300,000.00				) San Francisco, Calif.
Turlock		150,000.00				) Title Insurance &
Oakdale		400,000.00	3,813,317.95	5,395,000.00	141.48	) Trust Company of
						) Los Angeles
						) Los Angeles, Calif.

CASH IN BANKS
ANALYSIS OF COLLATERAL PLEDGED
JUNE 30, 1965

BANK	AMOUNT ON DEPOSIT ACTIVE	INACTIVE	TOTAL	COLLATERAL PLEDGED	PERCENT	HELD IN TRUST BY:
Wells Fargo Bank						
Modesto	$ 1,063,711.50	$ 600,000.00	$	$		)
Modesto (McHenry)		250,000.00				)
Oakdale		300,000.00				) Bank of America
Patterson		50,000.00				) San Francisco, Calif.
San Francisco	514,186.81	250,000.00				)
Turlock		200,000.00	3,227,898.31	4,855,000.00	150.41	)
Totals	$10,444,701.05	$10,300,000.00	$20,744,701.05	$28,370,000.00	136.76*	

* Government Code Section #53657 "Approval of securities: Market value of securities: Amount of deposit not to exceed face value. The market value of securities securing active or inactive deposits shall be at least 10 percent in excess of the amount of the deposit secured by them but the amount of the deposit shall not exceed the face value of the securities."

#53659 "Waiver of security for deposits insured pursuant to federal law. When in his discretion local conditions so warrant, the treasurer may waive security for such portion of any deposits as is insured pursuant to federal law, notwithstanding this article."

TREASURER'S EXHIBIT I
SCHEDULE B

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM
BALANCE SHEET
JUNE 30, 1965

ASSETS			
Cash		$ 100,177.32	
Interest Receivable - Accrued 12-31-64		69,337.64	
Investments at par	$7,051,000.00		
Less: Net Unamortized Premium and Discount	(76,087.28)	6,974,912.72	
Total Assets			$7,144,427.68
LIABILITIES AND RESERVES			
Members' Deposit Reserve		$3,104,359.79	
County Advance Reserves:			
Current Service	$1,908,279.01		
Prior Service	(430,099.85)	1,478,179.16	
Retired Members' Reserves:			
Annuity Reserve	$ 472,649.00		
Current Service	889.028.26		
Prior Service	889,592.69	2,251,269.95	
Total Liabilities and Reserves			$6,833,808.90
RESERVED EARNINGS			
Balance, June 30, 1964		$ 272,242.76	
Additions:			
Net amortized Premiums and Discounts, 12-31-64		5,904.49	
Increase in Accrued Interest, 12-31-64		8,032.49	
Investment Income:			
Cash Receipts	$ 250,074.95		
Interest Accrued at Purchase	(3,303.84)	246,771.11	
		$ 532,950.85	
Less:			
Interest Distributed to Reserves @ 3 1/2 % per annum		222,332.07	
Total Reserved Earnings - June 30, 1965			310,618.78
Total Liabilities, Reserves, and Reserved Earnings			$7,144,427.68

SCHEDULE C

EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
PERIOD JULY 1, 1964 THRU JUNE 30, 1965

FUND BALANCE, June 30, 1964			$ 133,305.94
RECEIPTS			
Employee Contributions		$463,526.29	
Employer Contributions		327,505.54	
Interest Received		250,074.95	
Matured Securities		78,872.36	
Total Receipts			1,119,979.14
			$1,253,285.08
DISBURSEMENTS			
Payment to Members		$424,706.59	
Purchase of Securities:			
Par Value	$ 726,872.36		
Net Premium Paid	(1,775.03)		
	$ 725,097.33		
Accrued Interest	3,303.84	728,401.17	
Total Disbursements			1,153,107.76
FUND BALANCE, June 30, 1965			$ 100,177.32

SCHEDULE D

ANALYSIS OF SECURITIES OWNED

	Par Value	Premium or (Discount)	Total
SECURITIES OWNED, June 30, 1964	$6,403,000.00	$(80,216.74)	$6,322,783.26
ADD: Purchases During Year	726,872.36	(1,775.03)	725,097.33
DEDUCT: Redemptions	(78,872.36)		(78,872.36)
Amortized Premiums and Discounts for Year Ending December 31, 1964		5,904.49	5,904.49
SECURITIES OWNED, June 30, 1965	$7,051,000.00	$(76,087.28)	$6,974,912.72

CONSOLIDATED SUMMARY STATEMENTS

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1965

	Operating & Special Revenue (Except Bond Funds) Exhibit II	Working Capital Exhibit III	Highway & Bridge Bond Exhibit IV	Bonded Debt
ASSETS				
Cash in Treasury	$ 2,838,945.60	$ 66,011.01	$ 631,353.52	$
Imprest Cash	13,535.00			
Accounts Receivable	1,048,668.38			
Loans and Advances Receivable	49,450.00			
Deposits With Others	64,015.00		134,006.50	
Inventory-Materials and Supplies	165,803.83	24,693.00		
Accrued Interest				
Investments-Net at Par				
Land				
Structures and Improvements		59,848.68		
Less: Reserve for Depreciation		(16,231.96)		
Equipment		1,681,988.25		
Less: Reserve for Depreciation		(859,273.64)		
Future Bond and Interest Requirements				4,229,775.00
Bonds Authorized-Unissued			1,000,000.00	
Total	$ 4,180,417.81	$ 957,035.34	$ 1,765,360.02	$ 4,229,775.00
LIABILITIES AND EQUITIES				
Accounts Payables	$ 8,258.20	$ 23,134.19	$	$
Bonds Payable				3,420,000.00
Bond Interest Payable				809,775.00
Current Service Reserves				
Prior Service Reserves				
Investment in Fixed Assets				
Fund Balance-Unavailable:				
Reserve for Encumbrances	279,390.29		177,721.04	
Other Reserves	1,733,460.21			
Fund Balance-Available	2,159,309.11		587,638.98	
Contributed Assets		890,142.54		
Retained Earnings		43,758.61		
Reserve for Unissued Bonds			1,000,000.00	
Total	$ 4,180,417.81	$ 957,035.34	$ 1,765,360.02	$ 4,229,775.00

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1965

Suspense Funds Exhibit V	Trust Funds Exhibit VI	Special Districts Exhibit VII	School Funds Exhibit VIII	Fixed Assets Exhibit IX
$ 431,372.93	$ 1,678,555.09	$ 840,983.16	$ 10,674,626.69	$
	69,337.64			
	6,974,912.72			
				1,038,385.60
				9,534,049.15
				1,994,034.68
$ 431,372.93	$ 8,722,805.45	$ 840,983.16	$ 10,674,626.69	$ 12,566,469.43
$	$	$	$	$
	6,374,316.06			
	459,492.84			
				12,566,469.43
431,372.93	1,578,377.77	840,983.16	10,674,626.69	
	310,618.78			
$ 431,372.93	$ 8,722,805.45	$ 840,983.16	$ 10,674,626.69	$ 12,566,469.43

AUDITOR'S EXHIBIT I
SCHEDULE A

STATEMENT OF FUND TRANSACTIONS AND BALANCE - ALL FUNDS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1965

	Auditor's Balance July 1, 1964	Apportionments and Transfers In	Other Receipts
COUNTY OPERATING AND SPECIAL REVENUE FUNDS			
General Fund	$ 1,552,239.00	$ 21,115,818.40	$ 3,783,636.96
Accumulative Capital Outlay Fund	329,319.26	306,434.00	7,266.70
County Fire Service Fund	6,519.64	58,612.94	
County Highway and Bridge Bond Fund	878,254.16	175,182.71	82,753.92
Debt Service Fund	76,111.28	325,427.77	30,815.17
Fish and Game Fund	13,891.25		2,837.50
Road Fund	272,419.54	500,082.47	1,867,789.67
Total	$ 3,128,754.13	$ 22,481,558.29	$ 5,775,099.92
WORKING CAPITAL FUNDS - Total	$ 68,427.37	$ 751,844.21	$ 11,961.72
SUSPENSE AND CLEARING ACCOUNTS			
Welfare and Security Clearing	$	$ 12,425,379.35	$
Medical Care Clearing		1,540,515.56	
County Payroll Clearing		7,860,382.63	
Unapportioned Tax Collections	305,413.61	2,434,000.00	25,530,500.00
Unapportioned Solvent Credits		20,727.17	
Unapportioned Interest on Bank Accounts	59,016.31		203,013.77
Unapportioned Interest on Securities	2,780.00		32,407.21
Unapportioned Trailer Registration Fees			48,967.02
Unapportioned In Lieu Taxes	21,739.12		57,776.00
Total	$ 388,949.04	$ 24,281,004.71	$ 25,872,664.00
SPECIAL DISTRICTS' FUNDS - Total	$ 740,746.93	$ 988,364.84	$ 519,005.31
SCHOOL FUNDS - Total	$ 8,984,063.94	$ 55,350,525.45	$ 18,972,995.89
TRUST FUNDS - Total	$ 1,700,267.70	$ 2,513,905.96	$ 15,570,657.57
GRAND TOTAL	$ 15,011,209.11	$ 106,367,203.46	$ 66,722,384.41

AUDITOR'S EXHIBIT I
SCHEDULE A

STATEMENT OF FUND TRANSACTIONS AND BALANCE - ALL FUNDS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1965

Warrants Issued	Apportionments and Transfers Out	Auditor's Balance June 30, 1965	Outstanding Warrants June 30, 1965	Treasurer's Balance June 30, 1965
$ 2,525,804.83	$ 22,239,778.72	$ 1,686,110.81	$ 172,918.40	$ 1,859,029.21
84,542.87	7,641.62	550,835.47	709.15	551,544.62
	52,958.00	12,174.58		12,174.58
73,426.50	431,410.77	631,353.52		631,353.52
362,965.00		69,389.22		69,389.22
7,712.16	1.60	9,014.99		9,014.99
982,452.82	1,146,418.33	511,420.53	87,539.11	598,959.64
$ 4,036,904.18	$ 23,878,209.04	$ 3,470,299.12	$ 261,166.66	$ 3,731,465.78
$ 510,338.07	$ 255,884.22	$ 66,011.01	$ 33,225.84	$ 99,236.85
$ 12,425,379.35	$	$	$ 128,831.67	$ 128,831.67
1,540,515.56			102,313.44	102,313.44
7,860,350.08	32.55		675,175.45	675,175.45
102.46	27,939,341.60	330,469.55		330,469.55
204.89	20,522.28			
	184,925.35	77,104.73		77,104.73
	32,693.46	2,493.75		2,493.75
	48,967.02			
	58,210.22	21,304.90		21,304.90
$ 21,826,552.34	$ 28,284,692.48	$ 431,372.93	$ 906,320.56	$ 1,337,693.49
$ 1,349,970.41	$ 57,163.51	$ 840,983.16	$ 88,665.49	$ 929,648.65
$ 31,606,123.22	$ 41,026,835.37	$ 10,674,626.69	$ 2,545,016.67	$ 13,219,643.36
$ 5,241,857.30	$ 12,864,418.84	$ 1,678,555.09	$ 55,728.02	$ 1,734,283.11
$ 64,571,745.52	$ 106,367,203.46	$ 17,161,848.00	$ 3,890,123.24	$ 21,051,971.24

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

TAXES		
Property Taxes - Current		
Secured	$ 22,620,646.64	
Unsecured	2,226,246.92	
Property Taxes - Delinquent		
Secured	255,448.17	
Unsecured	59,391.65	
Redemptions	368,766.62	
Sales & Use Taxes	916,932.35	
Franchises		
Riverbank Water Company	521.08	
Pacific Gas and Electric Company		
Electric	23,187.84	
Gas	20,860.32	
Occupancy Tax	3,889.88	
Total		$ 26,495,891.47
COLLECTIONS FROM		
Deposits with Others	$ 82,753.92	
Abatements	119,518.39	
Costs Applied	357,780.80	
Reimbursed Work Credits	14,415.29	
Loans Receivable	8,925.00	
Imprest Cash Reductions	950.00	
Total		584,343.40
LICENSES AND PERMITS		
Business Licenses	$ 4,362.00	
Construction Permits	78,694.16	
Zoning Permits	2,265.00	
Other Licenses and Permits		
County Clerk	2,332.00	
Sheriff	48.00	
Total		87,701.16

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

FINES, FORFEITS AND PENALTIES		
Vehicle Code Fines - Road Fund		
Ceres Judicial District	$ 51,969.00	
Newman Judicial District	3,519.00	
Oakdale-Waterford Judicial District	17,969.00	
Patterson Judicial District	7,135.00	
Riverbank Judicial District	3,272.00	
Turlock Judicial District	22,586.50	
Modesto Municipal Court	98,671.75	
Vehicle Code Fines - General Fund		
Ceres Judicial District	2,018.94	
Newman Judicial District	287.15	
Oakdale-Waterford Judicial District	1,985.85	
Patterson Judicial District	985.80	
Riverbank Judicial District	1,479.39	
Turlock Judicial District	4,937.82	
Modesto Municipal Court	26,094.09	
Fish and Game Fines - Fish and Game Fund		
Ceres Judicial District	282.50	
Newman Judicial District	252.00	
Oakdale-Waterford Judicial District	891.75	
Patterson Judicial District	661.25	
Turlock Judicial District	662.50	
Modesto Municipal Court	87.50	
Other Court Fines - General Fund		
Ceres Judicial District	6,847.64	
Newman Judicial District	306.90	
Oakdale-Waterford Judicial District	8,342.70	
Patterson Judicial District	892.50	
Riverbank Judicial District	1,107.74	
Turlock Judicial District	4,877.90	
Modesto Municipal Court	28,468.57	
Superior Court	518.00	
Probation Department	9,877.26	
Forfeitures and Penalties		
Ceres Judicial District	486.00	
Modesto Municipal Court	3,273.31	
Superior Court	500.00	
Total		$ 311,247.31

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

REVENUE FROM USE OF MONEY AND PROPERTY		
Interest		
From Loans to Special Districts	$ 1,654.65	
Time Deposits	265,450.35	
Securities	8,052.50	
Rents and Concessions	8.020.74	
Total		$ 283,178.24
AID FROM GOVERNMENTAL AGENCIES - STATE		
Alcoholic Beverage Licenses	$ 24,023.70	
Highway Users' Tax	1,101,245.67	
Highway Users' Tax-Code Section 186.1	461,970.73	
Motor Vehicle In Lieu Tax	780,734.27	
Trailer Coach In Lieu Tax	48,967.02	
Welfare Administration-Various	73,716.47	
Aid for:		
Boarding Homes	200,353.82	
Crippled Children	197,640.61	
Tuberculosis	18,465.83	
Agriculture	3,300.00	
Veterans' Affairs	8,832.96	
Welfare Educational Reimbursement	11,481.00	
Other-Maternity Care	5,206.45	
-Cerebral Palsy	24,540.04	
Total		2,960,478.57
AID FROM GOVERNMENTAL AGENCIES - FEDERAL		
Welfare Administration-Various	$ 30.00	
Aid to Boarding Homes	6,878.00	
Aid for Disaster	1,692.62	
Grazing Fees	31.96	
In Lieu Taxes		
Housing Authority	5,676.44	
Riverbank Ordinance Plant	57,776.00	
Aid for Civil Defense	237.52	
Bureau of Reclamation	50,182.30	
Total		122,504.84

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

CHARGES FOR CURRENT SERVICES		
Assessment and Tax Collection Fees	$ 250.13	
Auditing and Accounting Fees	591.00	
Election Services	3,754.72	
Legal Services	2,364.47	
Planning and Engineering Services	3,500.76	
Agricultural Services	19,354.19	
Civil Process Services-Various	27,262.83	
Court Fees and Costs		
Ceres Judicial District	325.00	
Newman Judicial District	481.00	
Oakdale-Waterford Judicial District	823.00	
Patterson Judicial District	571.00	
Riverbank Judicial District	148.50	
Turlock Judicial District	1,643.00	
Modesto Municipal Court	21,853.90	
County Clerk	37,803.21	
County Clerk-Jury Fees	11,158.10	
Estate Fees	881.49	
Humane Services	782.30	
Law Enforcement Services	3,011.71	
Recording Fees		
Recorder	105,523.75	
Health Department	5,506.91	
Road and Street Services	37.42	
Health Fees		
City of Modesto	3,000.00	
Milk Inspection, Etc.	27,171.32	
Adoption Fees	6,375.00	
Crippled Children Services	6,929.83	
Institutional Care and Services		
Hospital	360,429.20	
Sheriff	10,767.47	
Probation	28,052.85	
Educational Services-Sheriff	1,512.00	
Library Services	35,306.78	
Burial Reimbursement-Coroner	3,238.53	
Total		$ 730,411.37

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

OTHER REVENUE		
Sale of Fixed Assets	$ 3,347.50	
Other Sales		
Hospital	20,066.41	
Library	898.33	
Purchasing Agent	440.63	
Sheriff	584.92	
Public Works-Engineering	346.70	
Public Works-Building	339.49	
Public Works-Road	1,760.22	
Assessor	188.10	
Agricultural Commissioner	14,845.01	
Agricultural Extension	20.90	
Other		
Unclaimed Money	1,133.49	
Compensation Insurance and Salary Refunds and Reimbursements	8,336.54	
Jury Fees-Reimbursements	1,349.55	
Other-Various	30,311.49	
Total		$ 83,969.28
TOTAL GENERAL COUNTY		$ 31,659,725.64
SCHOOL DISTRICTS		
Bond Funds	$ 68,444.07	
Other	18,904,551.82	
TOTAL SCHOOL DISTRICTS		$ 18,972,995.89
SPECIAL DISTRICTS	$ 519,005.31	
TOTAL SPECIAL DISTRICTS		$ 519,005.31

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR
ENDED JUNE 30, 1965

TRUST FUNDS		
Absent Heirs	$ 3,574.34	
County Clerk-Superior Court	303,541.33	
County Clerk-Special	9,852.50	
Employees' Deposits	555.75	
Employees' Retirement	799,075.85	
Employees' Social Security	207,934.98	
Filing Fees	758.50	
Incorporated Cities	289,197.18	
Justice Court Special	72,523.71	
Law Library	18,543.00	
Livestock Indemnity	4,313.50	
Medical Care	1,655,588.86	
Miscellaneous	6,191.26	
Modified Payments	52,614.51	
Municipal Court Special	150,691.39	
Parks and Recreation	900.00	
Public Administrator	90,841.73	
Public Guardian	56,626.42	
Road Trust	20,244.20	
Sales Tax	1,504.80	
Special Public Health	54,565.00	
Stanislaus County Hospital Research	1,050.00	
State Inheritance Tax	462,400.66	
State Tax Redemption Fee	10.50	
State Trust Clearing	76,332.94	
Tax Collector's Trust	335.79	
Tax Deeded Land Rental	4,166.38	
Tax Deeded Land Sales	2,355.50	
Welfare Administration	843,082.52	
Welfare and Security	10,381,284.47	
TOTAL TRUST FUNDS		$ 15,570,657.57
TOTAL CASH RECEIPTS		$ 66,722,384.41

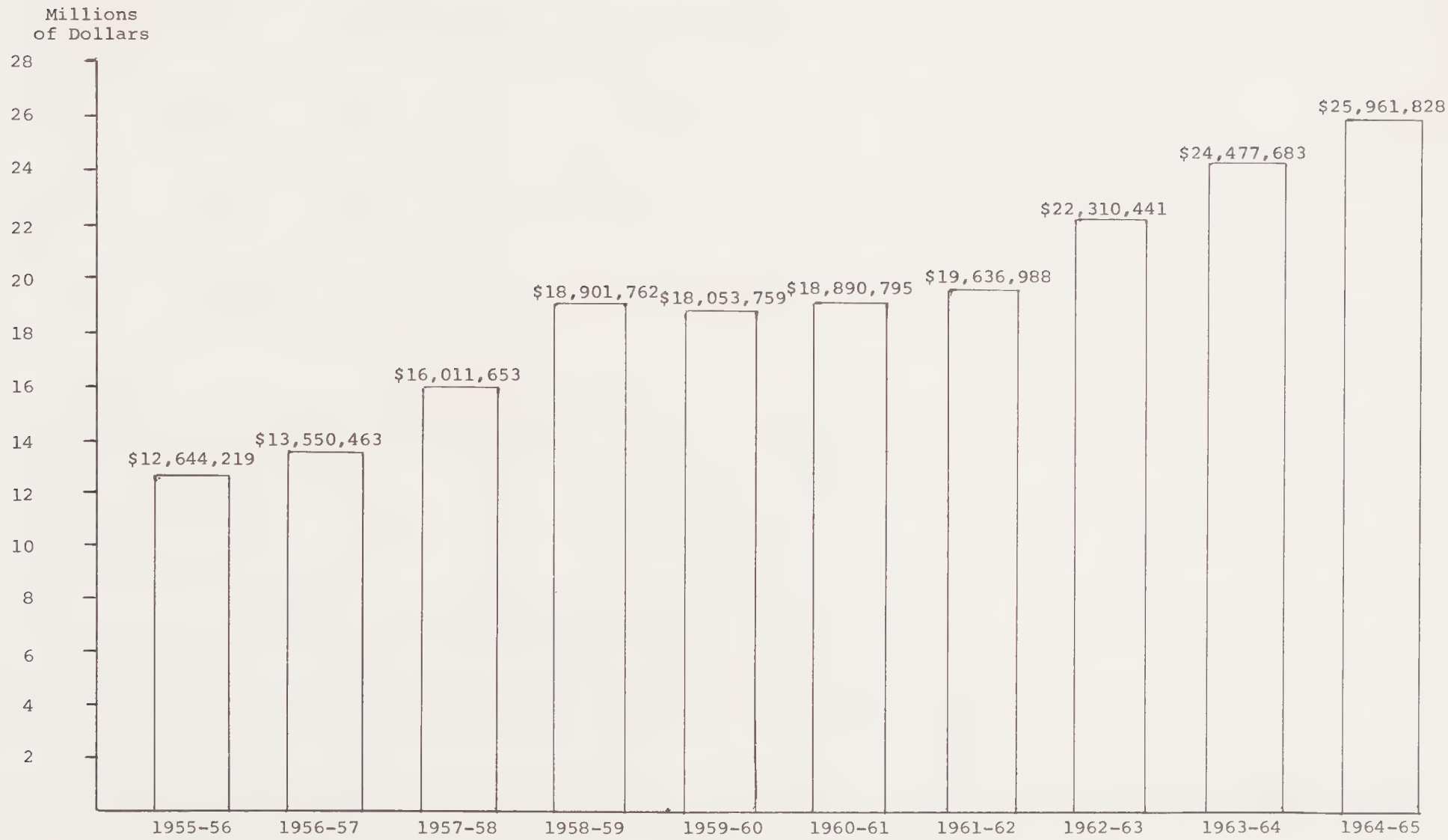
AUDITOR'S EXHIBIT I
SCHEDULE C

SUMMARY OF CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1965

COUNTY OPERATING AND SPECIAL REVENUE FUNDS		
General Fund	$ 2,525,804.83	
Accumulative Capital Outlay Fund	84,542.87	
Road Fund	982,452.82	
County Highway and Bridge Bond Fund	73,426.50	
Debt Service Fund	362,965.00	
Fish and Game Fund	7,712.16	
Total		$ 4,036,904.18
WORKING CAPITAL FUNDS		510,338.07
SUSPENSE AND CLEARING ACCOUNTS		
Welfare and Security Clearing	$ 12,425,379.35	
Medical Care Clearing	1,540,515.56	
County Payroll Clearing	7,860,350.08	
Unapportioned Tax Collections	307.35	
Total		21,826,552.34
TRUST FUNDS		5,241,857.30
SPECIAL DISTRICTS' FUNDS		1,349,970.41
SCHOOL FUNDS		
Elementary School Districts	$ 28,707,762.04	
Secondary School Districts	911,534.33	
School Bond Funds	1,986,826.85	
Total		31,606,123.22
TOTAL CASH DISBURSEMENTS		$ 64,571,745.52

GENERAL COUNTY

G E N E R A L C O U N T Y



E X P E N D I T U R E S

AUDITOR'S EXHIBIT II

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30, 1965

	General	Accumulative Capital Outlay	Road	Debt Service	Fish & Game	County Fire Service
ASSETS						
Cash in Treasury	$ 1,686,110.81	$ 550,835.47	$ 511,420.53	$ 69,389.22	$ 9,014.99	$ 12,174.58
Imprest Cash	13,535.00					
Accounts Receivable	1,048,668.38					
Deposits With Others			64,015.00			
Loans and Advances Receivable	49,450.00					
Inventory-Materials and Supplies	118,419.01		47,384.82			
Total	$ 2,916,183.20	$ 550,835.47	$ 622,820.35	$ 69,389.22	$ 9,014.99	$ 12,174.58
LIABILITIES AND EQUITIES						
Accounts Payable	$ 8,258.20	$	$	$	$	$
Fund Balance-Unavailable:						
Reserve for Encumbrances	22,933.29	46,751.00	209,706.00			
Other Reserves	1,230,072.39	345,000.00	111,399.82	46,988.00		
Fund Balance-Available	1,654,919.32	159,084.47	301,714.53	22,401.22	9,014.99	12,174.58
Total	$ 2,916,183.20	$ 550,835.47	$ 622,820.35	$ 69,389.22	$ 9,014.99	$ 12,174.58

AUDITOR'S EXHIBIT II
SCHEDULE A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1965

	General	Accumulative Capital Outlay	Road	Debt Service	Fish & Game	County Fire Service
FUND BALANCE AVAILABLE, July 1, 1964	$ 1,501,514.68	$ 23,387.06	$ 65,836.70	$ 76,111.28	$ 9,301.25	$ 6,519.64
Add:						
Excess Appropriations Over Expenditures, Encumbrances and Costs Applied	$ 1,193,364.39	$ 280,754.37	$ 438,847.12	$ 47,035.00	$ 8,216.24	$
Excess Revenues Over Estimated Revenues	473,813.42	25,081.04	146,744.13	22,353.94	797.50	12,173.94
Decreases in Unavailable Fund Balance	10,675.12					
Total Additions	$ 1,677,852.93	$ 305,835.41	$ 585,591.25	$ 69,388.94	$ 9,013.74	$ 12,173.94
Total Beginning Fund Balance and Additions	$ 3,179,367.61	$ 329,222.47	$ 651,427.95	$ 145,500.22	$ 18,314.99	$ 18,693.58
Less:						
Appropriations from Beginning Balance	$ 1,501,515.00	$ 23,387.00	$ 65,837.00	$ 76,111.00	$ 9,300.00	$ 6,519.00
Excess Expenditures, Encumbrances, and Costs Applied Over Appropriations						
Increase in Unavailable Fund Balance		100,000.00	74,170.42	46,988.00		
Total Reductions	$ 1,501,515.00	$ 123,387.00	$ 140,007.42	$ 123,099.00	$ 9,300.00	$ 6,519.00
FUND BALANCE AVAILABLE, June 30, 1965	$ 1,677,852.61	$ 205,835.47	$ 511,420.53	$ 22,401.22	$ 9,014.99	$ 12,174.58

AUDITOR'S EXHIBIT II
SCHEDULE B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1965

	General	Accumulative Capital Outlay	Road	Debt Service	Fish & Game	County Fire Service
FUND BALANCE UNAVAILABLE, July 1, 1964	$ 733,399.71	$305,932.20	$292,594.94		$4,590.00	
Increases:						
Deposits With Others	$	$	$ 64,015.00	$		
Building Reserve		100,000.00				
General Reserve				46,988.00		
Inventories	7,399.88		10,155.42			
Imprest Cash	350.00					
Total Increases	$ 7,749.88	$100,000.00	$ 74,170.42	$46,988.00		
Decreases:						
Imprest Cash	$					
Deposits With Others						
General Reserve						
Loans and Accounts Receivable	18,425.00					
Total Decreases	$ 18,425.00					
Net Increases or (Decreases) to be Used in Schedule A	$ (10,675.12)	$100,000.00	$ 74,170.42	$46,988.00		
Total Beginning Balance Plus Increases and Minus Decreases	$ 722,724.59	$405,932.20	$366,765.36	$46,988.00	$4,590.00	
Increases:						
Reserve for Encumbrances						
Assets Shown for Financial Statement Purposes Only and Not Reflected in Operations	556,338.02		(11,710.90)			
Decreases:						
Reserve for Encumbrances	(26,056.93)	(14,181.20)	(33,948.64)		4,590.00	
FUND BALANCE UNAVAILABLE, June 30, 1965	$1,253,005.68	$391,751.00	$321,105.82	$46,988.00	$ -0-	

AUDITOR'S EXHIBIT II
SCHEDULE C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

Fund	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
General	$1,552,239.00	$24,899,455.36	$24,765,583.55	$1,686,110.81	$ 172,918.40	$1,859,029.21
Accumulative Capital Outlay	329,319.26	313,700.70	92,184.49	550,835.47	709.15	551,544.62
County Fire Service	6,519.64	58,612.94	52,958.00	12,174.58		12,174.58
County Highway and Bridge Bond	878,254.16	257,936.63	504,837.27	631,353.52		631,353.52
Debt Service	76,111.28	356,242.94	362,965.00	69,389.22		69,389.22
Fish and Game	13,891.25	2,837.50	7,713.76	9,014.99		9,014.99
Road	272,419.54	2,367,872.14	2,128,871.15	511,420.53	87,539.11	598,959.64
Working Capital	68,427.37	763,805.93	766,222.29	66,011.01		66,011.01
Working Capital Revolving		510,338.07	510,338.07		33,225.84	33,225.84
Welfare and Security Clearing		12,425,379.35	12,425,379.35		128,831.67	128,831.67
Medical Care Clearing		1,540,515.56	1,540,515.56		102,313.44	102,313.44
County Payroll Clearing		7,860,382.63	7,860,382.63		675,175.45	675,175.45
Total	$3,197,181.50	$51,357,079.75	$51,017,951.12	$3,536,310.13	$1,200,713.06	$4,737,023.19

AUDITOR'S EXHIBIT II
SCHEDULE D

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1965

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes - Current - Secured	$ 7,292,482.00	$ 7,467,112.33	$ 174,630.33
Property Taxes - Current - Unsecured	706,533.00	729,419.24	22,886.24
Property Taxes - Prior - Secured	148,000.00	201,685.01	53,685.01
Property Taxes - Prior - Unsecured	10,530.00	14,212.14	3,682.14
Solvent Credits	5,000.00	8,026.47	3,026.47
Penalties and Costs on Delinquent Taxes	34,000.00	46,352.64	12,352.64
Sales and Use Taxes	675,000.00	916,932.35	241,932.35
Franchises	39,000.00	44,569.24	5,569.24
Occupancy Tax		3,889.88	3,889.88
Total	$ 8,910,545.00	$ 9,432,199.30	$ 521,654.30
LICENSES AND PERMITS			
Animal Licenses	$ 3,500.00	$ 4,313.50	$ 813.50
Business Licenses	2,300.00	4,362.00	2,062.00
Construction Permits	67,000.00	78,639.96	11,639.96
Zoning Permits	800.00	2,265.00	1,465.00
Other Licenses and Permits	2,280.00	2,380.00	100.00
Total	$ 75,880.00	$ 91,960.46	$ 16,080.46
FINES, FORFEITS AND PENALTIES			
Vehicle Code Fines	$ 175,130.00	$ 242,911.29	$ 67,781.29
Other Court Fines	41,240.00	64,076.71	22,836.71
Forfeitures and Penalties	5,500.00	4,259.31	(1,240.69)
Total	$ 221,870.00	$ 311,247.31	$ 89,377.31
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 80,000.00	$ 140,370.41	$ 60,370.41
Rents and Concessions	5,500.00	8,320.74	2,820.74
Total	$ 85,500.00	$ 148,691.15	$ 63,191.15

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1965

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Alcoholic Beverage Licenses	$ 23,500.00	$ 24,023.70	$ 523.70
Highway Users Tax-Section 210.4	1,087,000.00	1,101,245.67	14,245.67
Highway Users Tax-Section 186.1	446,700.00	461,970.73	15,270.73
Motor Vehicle In Lieu Tax	750,000.00	780,734.27	30,734.27
Trailer Coach In Lieu Tax	18,500.00	21,772.04	3,272.04
Other State In Lieu Tax		1,545.71	1,545.71
Welfare - Administration	21,000.00	35,810.48	14,810.48
Welfare - Adoptions	45,279.00	37,905.99	(7,373.01)
Aid for Aged	2,700,318.00	2,648,128.53	(52,189.47)
Aid for Blind	132,020.00	129,898.64	(2,121.36)
Aid for Medical Care	711,450.00	757,576.03	46,126.03
Aid for Boarding Homes	197,032.00	200,353.82	3,321.82
Aid for Children	1,280,475.00	1,167,374.39	(113,100.61)
Aid for Crippled Children	189,000.00	197,640.61	8,640.61
Aid for Disabled	618,814.00	507,252.93	(111,561.07)
Aid for Medical Assistance to Aged	388,338.00	374,506.47	(13,831.53)
Health Administration	51,000.00	51,695.00	695.00
Mental Health	45,000.00		(45,000.00)
Aid for Tuberculosis	20,000.00	16,500.37	(3,499.63)
Aid for Agriculture	3,000.00	3,300.00	300.00
Aid for Veterans' Affairs	8,750.00	8,832.96	82.96
Aid for Welfare Education	18,000.00	11,481.00	(6,519.00)
Aid for Maternity Care	3,000.00	5,206.45	2,206.45
Aid for Cerebral Palsy	17,500.00	24,540.04	7,040.04
Other		1,965.46	1,965.46
FEDERAL			
Welfare Administration	595,000.00	778,127.02	183,127.02
Aid for Boarding Homes	18,765.00	6,878.00	(11,887.00)
Aid for Aged	2,715,318.00	2,687,923.08	(27,394.92)
Aid for Blind	103,320.00	97,816.88	(5,503.12)
Aid for Children	1,472,400.00	1,454,658.90	(17,741.10)
Aid for Medical Care	711,450.00	757,863.53	46,413.53
Aid for Disabled	647,708.00	533,947.32	(113,760.68)
Aid for Medical Assistance to Aged	882,588.00	817,264.15	(65,323.85)
Health Administration	10,500.00	2,870.00	(7,630.00)
Aid for Disaster		1,692.62	1,692.62
Grazing Fees	200.00	31.96	(168.04)
In Lieu Tax	4,500.00	27,415.56	22,915.56
Other		50,419.82	50,419.82
Total	$ 15,937,425.00	$ 15,788,170.13	$ (149,254.87)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1965

	Estimated	Actual	Actual Over (Under) Estimated
CHARGES FOR CURRENT SERVICES			
Assessment and Tax Collection Fees	$ 7,000.00	$ 9,375.63	$ 2,375.63
Auditing and Accounting Fees	500.00	591.00	91.00
Election Services	2,000.00	3,754.72	1,754.72
Inheritance Tax Fees	14,250.00	13,814.67	(435.33)
Legal Services		2,364.47	2,364.47
Planning and Engineering Services	4,100.00	3,181.96	(918.04)
Agricultural Services	16,250.00	19,335.49	3,085.49
Civil Process Services	22,850.00	27,262.83	4,412.83
Court Fees and Costs	67,790.00	74,806.71	7,016.71
Estate Fees	650.00	913.47	263.47
Humane Services	500.00	782.30	282.30
Law Enforcement Services	829.00	3,011.71	2,182.71
Recording Fees	101,000.00	111,030.66	10,030.66
Road and Street Services		37.42	37.42
Health Fees	25,000.00	30,171.32	5,171.32
Adoption Fees	7,000.00	6,375.00	(625.00)
Crippled Children's Services	5,000.00	6,929.83	1,929.83
Institutional Care and Services	325,000.00	399,082.11	74,082.11
Educational Services		1,512.00	1,512.00
Library Services	30,000.00	35,306.78	5,306.78
Other	3,000.00	3,238.53	238.53
Total	$ 632,719.00	$ 752,878.61	$ 120,159.61
OTHER REVENUE			
Other Sales	$ 28,200.00	$ 42,838.21	$ 14,638.21
Other Revenue	15,115.00	47,597.90	32,482.90
Total	$ 43,315.00	$ 90,436.11	$ 47,121.11
GRAND TOTAL	$ 25,907,254.00	$ 26,615,583.07	$ 708,329.07

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1965

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND (Continued)			
DEBT SERVICE FUND:			
Taxes	$ 313,889.00	$ 325,376.42	$ 11,487.42
Revenue from Use of Money and Property	20,000.00	30,815.17	10,815.17
Aid from Other Governmental Agencies		51.35	51.35
Total Debt Service Fund:	$ 333,889.00	$ 356,242.94	$ 22,353.94
COUNTY FIRE SERVICE FUND:			
Taxes	$ 46,439.00	$ 58,599.44	$ 12,160.44
Aid from Other Governmental Agencies		13.50	13.50
Total County Fire Service Fund	$ 46,439.00	$ 58,612.94	$ 12,173.94
FISH AND GAME FUND:			
Fines, Forfeits and Penalties	$ 2,040.00	$ 2,837.50	$ 797.50
Total Fish and Game Fund	$ 2,040.00	$ 2,837.50	$ 797.50
GRAND TOTAL	$ 25,907,254.00	$ 26,615,583.07	$ 708,329.07

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1965

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND			
GENERAL FUND:			
Taxes	$ 8,295,945.00	$ 8,771,177.37	$ 475,232.37
Licenses and Permits	75,880.00	91,960.46	16,080.46
Fines, Forfeits and Penalties	69,830.00	103,287.56	33,457.56
Revenue from Use of Money and Property	60,500.00	110,609.28	50,109.28
Aid from Other Governmental Agencies	14,403,725.00	14,172,973.69	(230,751.31)
Charges for Current Services	632,719.00	749,190.48	116,471.48
Other Revenue	41,700.00	55,120.18	13,420.18
Total General Fund	$ 23,580,299.00	$ 24,054,319.02	$ 474,020.02
ROAD FUND:			
Fines, Forfeits and Penalties	$ 150,000.00	$ 205,122.25	$ 55,122.25
Aid from Other Governmental Agencies	1,533,700.00	1,615,091.32	81,391.32
Charges for Current Services		3,688.13	3,688.13
Other Revenue	1,615.00	35,315.93	33,700.93
Total Road Fund	$ 1,685,315.00	$ 1,859,217.63	$ 173,902.63
ACCUMULATIVE CAPITAL OUTLAY FUND:			
Taxes	$ 254,272.00	$ 277,046.07	$ 22,774.07
Revenue from Use of Money and Property	5,000.00	7,266.70	2,266.70
Aid from Other Governmental Agencies		40.27	40.27
Total Accumulative Capital Outlay Fund	$ 259,272.00	$ 284,353.04	$ 25,081.04

AUDITOR'S EXHIBIT II
SCHEDULE E

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
GENERAL								
LEGISLATIVE AND ADMINISTRATIVE								
Board of Supervisors	$ 54,254.80	$ 11,897.85	$ 66,152.65	$ 63,110.34	$ 2,025.00	$ 65,135.34	$ 1,017.31	
Chief Administrative Officer	44,384.00	1,609.02	45,993.02	45,863.09		45,863.09	129.93	
Total	$ 98,638.80	$ 13,506.87	$ 112,145.67	$ 108,973.43	$ 2,025.00	$ 110,998.43	$ 1,147.24	
FINANCE								
Assessor	$ 386,918.80		$ 386,918.80	$ 377,360.93	$ 227.50	$ 377,588.43	$ 9,330.37	$
Auditor-Controller	101,496.10		101,496.10	96,536.73	250.00	96,786.73	4,709.37	2,009.54
Purchasing Agent	60,976.00		60,976.00	60,519.05		60,519.05	456.95	96.82
Treasurer-Tax Collector	117,065.80		117,065.80	110,367.58	350.00	110,717.58	6,348.22	
Total	$ 666,456.70		$ 666,456.70	$ 644,784.29	$ 827.50	$ 645,611.79	$ 20,844.91	$ 2,106.36
COUNSEL								
County Counsel	$ 64,101.00	$ 600.00	$ 64,701.00	$ 64,034.75		$ 64,034.75	$ 666.25	
Total	$ 64,101.00	$ 600.00	$ 64,701.00	$ 64,034.75		$ 64,034.75	$ 666.25	
PERSONNEL								
Personnel	$ 31,434.00	$ 2,103.18	$ 33,537.18	$ 33,410.12		$ 33,410.12	$ 127.06	
Total	$ 31,434.00	$ 2,103.18	$ 33,537.18	$ 33,410.12		$ 33,410.12	$ 127.06	
ELECTIONS								
County Clerk-Elections	$ 131,671.00	$ 10,565.50	$ 142,236.50	$ 135,282.00		$ 135,282.00	$ 6,954.50	
Total	$ 131,671.00	$ 10,565.50	$ 142,236.50	$ 135,282.00		$ 135,282.00	$ 6,954.50	
PROPERTY MANAGEMENT								
Mtce.Dept.-Center #1	$ 144,394.00		$ 144,394.00	$ 131,232.06	$ 1,913.35	$ 133,145.41	$ 11,248.59	$
Mtce.Dept.-Center #3	47,951.00		47,951.00	46,231.53	528.40	46,759.93	1,191.07	29.99
Total	$ 192,345.00		$ 192,345.00	$ 177,463.59	$ 2,441.75	$ 179,905.34	$ 12,439.66	$ 29.99
PLANT ACQUISITION								
Capital Improvement	$ 243,591.20	$ 3,300.00	$ 246,891.20	$ 62,836.83	$ 46,751.00	$ 109,587.83	$ 137,303.37	
Total	$ 243,591.20	$ 3,300.00	$ 246,891.20	$ 62,836.83	$ 46,751.00	$ 109,587.83	$ 137,303.37	
PROMOTION								
Fairs and Exhibits	$ 7,500.00		$ 7,500.00	$ 5,979.35		$ 5,979.35	$ 1,520.65	
Advertising County Resources	1,725.00		1,725.00	1,725.00		1,725.00		
Total	$ 9,225.00		$ 9,225.00	$ 7,704.35		$ 7,704.35	$ 1,520.65	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
GENERAL (Continued)								
OTHER GENERAL								
Retirement Board	$ 160,598.00	$ 10,541.62	$ 171,139.62	$ 169,968.81		$ 169,968.81	$ 1,170.81	$ 643.50
Insurance	82,114.00	10,555.75	92,669.75	79,823.18		79,823.18	12,846.57	5,005.23
Public Works-Administrative Division	42,272.00	6,516.89	48,788.89	49,808.47		49,808.47	(1,019.58)	(1,493.28)
Miscellaneous	1,297.00	373.73	1,670.73	1,667.19		1,667.19	3.54	
Public Works-Engineering Division	49,652.20	7,271.05	56,923.25	81,662.96		81,662.96	(24,739.71)	(27,328.48)
Total	$ 335,933.20	$ 35,259.04	$ 371,192.24	$ 382,930.61		$ 382,930.61	$ (11,738.37)	$(23,173.03)
TOTAL GENERAL	$ 1,773,395.90	$ 65,334.59	$ 1,838,730.49	$ 1,617,419.97	$ 52,045.25	$ 1,669,465.22	$ 169,265.27	$(21,036.68)
PUBLIC PROTECTION								
JUDICIAL								
Superior Court	$ 139,508.00	$	$ 139,508.00	$ 137,589.62	$	$ 137,589.62	$ 1,918.38	$ (13.00)
Modesto Municipal Court	207,656.85	13,000.00	220,656.85	217,694.01		217,694.01	2,962.84	
Ceres Justice Court	29,679.00	2,200.00	31,879.00	30,690.84	75.00	30,765.84	1,113.16	
Newman Justice Court	8,177.00	875.00	9,052.00	8,645.43		8,645.43	406.57	
Oakdale-Waterford Justice Court	18,171.00	2,238.68	20,409.68	20,098.35	105.00	20,203.35	206.33	
Patterson Justice Court	8,452.00	505.84	8,957.84	8,799.97	25.00	8,824.97	132.87	
Riverbank Justice Court	8,420.00	650.00	9,070.00	8,968.24		8,968.24	101.76	
Turlock Justice Court	24,503.18	1,144.46	25,647.64	25,526.97	86.00	25,612.97	34.67	
Grand Jury	11,250.00		11,250.00	9,779.43		9,779.43	1,470.57	
County Clerk	118,151.00	1,558.22	119,709.22	119,557.05	20.00	119,577.05	132.17	(159.37)
District Attorney	172,497.80		172,497.80	158,887.17	50.00	158,937.17	13,560.63	
Public Defender	25,000.00		25,000.00	25,000.00		25,000.00		
Total	$ 771,465.83	$ 22,172.20	$ 793,638.03	$ 771,237.08	$ 361.00	$ 771,598.08	$ 22,039.95	$ (172.37)
POLICE PROTECTION								
Sheriff	$ 713,446.40	$ 16,715.07	$ 730,161.47	$ 739,326.28	$ 764.25	$ 740,090.53	$ (9,929.06)	$(14,052.71)
Marshal	26,291.80	450.00	26,741.80	26,005.68	25.00	26,030.68	711.12	
Constables	21,505.00	656.36	22,161.36	21,968.88		21,968.88	192.48	
Total	$ 761,243.20	$ 17,821.43	$ 779,064.63	$ 787,300.84	$ 789.25	$ 788,090.09	$ (9,025.46)	$(14,052.71)
DETENTION AND CORRECTION								
County Jail	$ 223,381.32	$ 33,793.34	$ 257,174.66	$ 254,014.57	$ 1,040.65	$ 255,055.22	$ 2,119.44	
Road Camp	220,843.70		220,843.70	219,714.03	992.00	220,706.03	137.67	
Juvenile Hall	122,661.00	6,134.26	128,795.26	128,240.13		128,240.13	555.13	
Probation Department	298,362.00		298,362.00	286,903.19	20.00	286,923.19	11,438.81	
State Correctional Schools	20,900.00		20,900.00	19,256.42		19,256.42	1,643.58	
Total	$ 886,148.02	$ 39,927.60	$ 926,075.62	$ 908,128.34	$ 2,052.65	$ 910,180.99	$ 15,894.63	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
PUBLIC PROTECTION (Continued)								
FIRE PROTECTION								
Fire Warden	$ 91,782.00	$ 2,596.48	$ 94,378.48	$ 94,181.02		$ 94,181.02	$ 197.46	
Total	$ 91,782.00	$ 2,596.48	$ 94,378.48	$ 94,181.02		$ 94,181.02	$ 197.46	
PROTECTIVE INSPECTION								
Agriculture Commissioner	$ 202,279.80	$ 9,800.00	$ 212,079.80	$ 203,404.69		$ 203,404.69	$ 8,675.11	
Public Works-Building Division	58,415.00	4,581.34	62,996.34	62,427.18		62,427.18	569.16	
Sealer of Weights and Measures	33,613.00	464.42	34,077.42	33,404.55		33,404.55	672.87	
Weed Control	5,000.00		5,000.00	4,129.17		4,129.17	870.83	
Total	$ 299,307.80	$ 14,845.76	$ 314,153.56	$ 303,365.59		$ 303,365.59	$ 10,787.97	
OTHER PROTECTION								
Recorder	$ 66,864.80	$	$ 66,864.80	$ 64,806.74	$ 70.00	$ 64,876.74	$ 1,988.06	
Coroner-Public Administrator	32,017.00		32,017.00	30,869.31		30,869.31	1,147.69	
Defense Council	15,329.00		15,329.00	14,455.54		14,455.54	873.46	
Fish and Game Propagation	15,840.00		15,840.00	7,713.76		7,713.76	8,126.24	
Planning Commission	67,430.00	51.79	67,481.79	67,320.46	132.00	67,452.46	29.33	
County Pound	13,015.00		13,015.00	12,174.86	29.00	12,203.86	811.14	
Frost Warning	450.00		450.00	450.00		450.00		
Local Agency Formation Commission	525.00		525.00	116.29		116.29	408.71	
Total	$ 211,470.80	$ 51.79	$ 211,522.59	$ 197,906.96	$ 231.00	$ 198,137.96	$ 13,384.63	
TOTAL PUBLIC PROTECTION	$ 3,021,417.65	$ 97,415.26	$ 3,118,832.91	$ 3,062,119.83	$ 3,433.90	$ 3,065,553.73	$ 53,279.18	$ (14,225.08)
ROADS								
ROAD CONSTRUCTION AND MAINTENANCE								
Public Works-Road and Bridge Division	$ 1,925,217.35	$ 86,759.10	$ 2,011,976.45	$ 1,538,118.02	$ 387,427.04	$ 1,925,545.06	$ 86,431.39	$ (350,864.44)
Total	$ 1,925,217.35	$ 86,759.10	$ 2,011,976.45	$ 1,538,118.02	$ 387,427.04	$ 1,925,545.06	$ 86,431.39	$ (350,864.44)
TOTAL ROADS	$ 1,925,217.35	$ 86,759.10	$ 2,011,976.45	$ 1,538,118.02	$ 387,427.04	$ 1,925,545.06	$ 86,431.39	$ (350,864.44)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
HEALTH AND SANITATION								
HEALTH								
Health Department	$ 355,906.40		$ 355,906.40	$ 339,296.33	$ 192.00	$ 339,488.33	$ 16,418.07	$ 321.97
Mental Health	61,615.00		61,615.00	13.71		13.71	61,601.29	
Total	$ 417,521.40		$ 417,521.40	$ 339,310.04	$ 192.00	$ 339,502.04	$ 78,019.36	$ 321.97
TOTAL HEALTH AND SANITATION	$ 417,521.40		$ 417,521.40	$ 339,310.04	$ 192.00	$ 339,502.04	$ 78,019.36	$ 321.97
PUBLIC ASSISTANCE								
ADMINISTRATION								
Welfare	$ 1,499,399.80	$ 6,000.00	$ 1,505,399.80	$ 1,454,280.75	$ 557.50	$ 1,454,838.25	$ 50,561.55	
Adoptions	52,355.00		52,355.00	48,127.25		48,127.25	4,227.75	
Total	$ 1,551,754.80	$ 6,000.00	$ 1,557,754.80	$ 1,502,408.00	$ 557.50	$ 1,502,965.50	$ 54,789.30	
DIRECT FINANCIAL AID								
Aid to Needy Aged	$ 5,939,300.00	$(95,782.48)	$ 5,843,517.52	$ 5,786,156.57	$	$ 5,786,156.57	$ 57,360.95	
Aid to Needy Blind	287,000.00		287,000.00	269,833.22		269,833.22	17,166.78	
Aid to Needy Children	3,363,100.00		3,363,100.00	3,192,554.40		3,192,554.40	170,545.60	
Aid to Permanent and Totally Disabled	1,369,658.00		1,369,658.00	1,126,512.28		1,126,512.28	243,145.72	
Boarding Homes	312,750.00	3,176.92	315,926.92	315,926.92		315,926.92		
Medical Assistance-Aged	1,765,175.00		1,765,175.00	1,636,381.76		1,636,381.76	128,793.24	
Personal Needs	100.00		100.00				100.00	
Medical Care	1,447,910.00	92,605.56	1,540,515.56	1,540,515.56		1,540,515.56		
General Relief	171,574.00	(18,600.00)	152,974.00	145,916.72	21.00	145,937.72	7,036.28	
Burials	8,790.00		8,790.00	5,485.79		5,485.79	3,304.21	
Total	$14,665,357.00	$(18,600.00)	$14,646,757.00	$14,019,283.22	$ 21.00	$14,019,304.22	$ 627,452.78	
HOSPITAL CARE								
Hospital	$ 2,655,780.72	$(129,566.23)	$ 2,526,214.49	$ 2,525,220.87	$ 11,611.15	$ 2,536,832.02	$ (10,617.53)	$(15,952.28)
State Institutions	50,400.00		50,400.00	47,185.29		47,185.29	3,214.71	
Special Federal Health Projects	3,440.00	47.78	3,487.78	3,487.78		3,487.78		
Total	$ 2,709,620.72	$(129,518.45)	$ 2,580,102.27	$ 2,575,893.94	$ 11,611.15	$ 2,587,505.09	$ (7,402.82)	$(15,952.28)
CRIPPLED CHILDREN								
Crippled Children Services	$ 276,169.00		$ 276,169.00	$ 276,133.89		$ 276,133.89	$ 35.11	
Total	$ 276,169.00		$ 276,169.00	$ 276,133.89		$ 276,133.89	$ 35.11	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
PUBLIC ASSISTANCE (Continued)								
VETERANS' SERVICE								
Veterans' Service Officer	$ 30,301.80		$ 30,301.80	$ 30,266.45		$ 30,266.45	$ 35.35	
Total	$ 30,301.80		$ 30,301.80	$ 30,266.45		$ 30,266.45	$ 35.35	
TOTAL PUBLIC ASSISTANCE	$19,233,203.32	$(142,118.45)	$19,091,084.87	$18,403,985.50	$ 12,189.65	$18,416,175.15	$ 674,909.72	$(15,952.28)
EDUCATION								
SCHOOL ADMINISTRATION								
Board of Education	$ 3,957.92		$ 3,957.92	$ 3,384.99	$	$ 3,384.99	$ 572.93	
Superintendent of Schools	86,021.00		86,021.00	82,915.09	125.00	83,040.09	2,980.91	
Total	$ 89,978.92		$ 89,978.92	$ 86,300.08	$ 125.00	$ 86,425.08	$ 3,553.84	
LIBRARY SERVICES								
County Library	$ 306,845.48	$ 5,333.02	$ 312,178.50	$ 311,299.59	$ 473.55	$ 311,773.14	$ 405.36	
Total	$ 306,845.48	$ 5,333.02	$ 312,178.50	$ 311,299.59	$ 473.55	$ 311,773.14	$ 405.36	
AGRICULTURE EDUCATION								
Agriculture Extension Service	$ 64,177.75		$ 64,177.75	$ 62,481.38	$ 123.52	$ 62,604.90	$ 1,572.85	
Total	$ 64,177.75		$ 64,177.75	$ 62,481.38	$ 123.52	$ 62,604.90	$ 1,572.85	
OTHER EDUCATION								
School for Mentally Retarded	$ 28,940.00		$ 28,940.00	$ 28,940.00		$ 28,940.00		
Total	$ 28,940.00		$ 28,940.00	$ 28,940.00		$ 28,940.00		
TOTAL EDUCATION	$ 489,942.15	$ 5,333.02	$ 495,275.17	$ 489,021.05	$ 722.07	$ 489,743.12	$ 5,532.05	
RECREATION								
RECREATION FACILITIES								
Public Works-Parks Division	$ 113,657.00	$ 456.60	$ 114,113.60	$ 108,334.49	$ 800.42	$ 109,134.91	$ 4,978.69	
Recreation Department	37,116.00		37,116.00	36,650.36		36,650.36	465.64	
Laird Park	4,500.00		4,500.00	2,355.78		2,355.78	2,144.22	
Total	$ 155,273.00	$ 456.60	$ 155,729.60	$ 147,340.63	$ 800.42	$ 148,141.05	$ 7,588.55	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1965

	Appropriations			Charges				
	Allowed July 1, 1964	Added-(Deleted) During Year	Total Available	Expenditures	Encumbrances	Total	Unencumbered Balance	Estimated Cost Applied Over (Short)
RECREATION (Continued)								
VETERANS' MEMORIAL BUILDINGS								
Veterans' Rent	$ 2,100.00	$ 340.00	$ 2,440.00	$ 1,548.00	$ 301.00	$ 1,849.00	$ 591.00	
Total	$ 2,100.00	$ 340.00	$ 2,440.00	$ 1,548.00	$ 301.00	$ 1,849.00	$ 591.00	
TOTAL RECREATION	$ 157,373.00	$ 796.60	$ 158,169.60	$ 148,888.63	$ 1,101.42	$ 149,990.05	$ 8,179.55	
DEBT SERVICE								
BOND AND INTEREST REDEMPTION								
Bond Redemption	$ 260,000.00		$ 260,000.00	$ 260,000.00		$ 260,000.00	$	
Interest Paid	150,000.00		150,000.00	102,965.00		102,965.00	47,035.00	
Total	$ 410,000.00		$ 410,000.00	$ 362,965.00		$ 362,965.00	$ 47,035.00	
TOTAL DEBT SERVICE	$ 410,000.00		$ 410,000.00	$ 362,965.00		$ 362,965.00	$ 47,035.00	
GRAND TOTAL	$27,428,070.77	$113,520.12	$27,541,590.89	$25,961,828.04	$457,111.33	$26,418,939.37	$1,122,651.52	$(401,756.51)
BREAKDOWN BY FUND								
General Fund	$24,780,464.22	$ 23,461.02	$24,803,925.24	$23,937,236.43	$ 22,933.29	$23,960,169.72	$ 843,755.52	$ (50,892.07)
Road Fund	1,925,217.35	86,759.10	2,011,976.45	1,538,118.02	387,427.04	1,925,545.06	86,431.39	(350,864.44)
Debt Service Fund	410,000.00		410,000.00	362,965.00		362,965.00	47,035.00	
Fish and Game Fund	15,840.00		15,840.00	7,713.76		7,713.76	8,126.24	
County Fire Service Fund	52,958.00		52,958.00	52,958.00		52,958.00		
Accumulative Capital Outlay Fund	243,591.20	3,300.00	246,891.20	62,836.83	46,751.00	109,587.83	137,303.37	
GRAND TOTAL	$27,428,070.77	$113,520.12	$27,541,590.89	$25,961,828.04	$457,111.33	$26,418,939.37	$1,122,651.52	$(401,756.51)

WORKING CAPITAL FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1965

	Total	Data Processing	Motor Pool Scenic Shop	Stores Revolving	Telephone System	Central Services	Road Equipment Morgan Shop
ASSETS							
Cash in Treasury:							
Operating Capital	$ (36,783.00)	$15,575.51	$ 7,302.54	$ (150.04)	$	$(4,058.63)	$ (55,452.38)
Equipment Replacement	102,794.01		55,088.66			4,767.69	42,937.66
Inventory-Materials and Supplies	24,693.00		5,635.24	8,448.44			10,609.32
Structures and Improvements	59,848.68		59,848.68				
Less: Reserve for Depreciation	(16,231.96)		(16,231.96)				
Equipment	1,681,988.25	15,867.33	448,267.68		1,332.17	25,300.02	1,191,221.05
Less: Reserve for Depreciation	(859,273.64)		(252,572.26)			(16,690.52)	(590,010.86)
Total Assets	$ 957,035.34	$31,442.84	$307,338.58	$8,298.40	$1,332.17	$ 9,318.56	$ 599,304.79
LIABILITIES AND EQUITIES							
Accounts Payable	$ 23,134.19	$	$ 3,326.25	$	$	$	$ 19,807.94
Contributed Assets	890,142.54	16,814.30	254,358.80	5,805.57	1,332.17	9,500.00	602,331.70
Retained Earnings-June 30, 1964	36,337.10	14,189.21	20,813.36	1,334.53			
Net Income (Loss)-1964-65	7,421.51	439.33	28,840.17	1,158.30		(181.44)	(22,834.85)
Retained Earnings-June 30, 1965	43,758.61	14,628.54	49,653.53	2,492.83		(181.44)	(22,834.85)
Total Liabilities and Equities	$ 957,035.34	$31,442.84	$307,338.58	$8,298.40	$1,332.17	$ 9,318.56	$ 599,304.79

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - A — DATA PROCESSING

INCOME		
Charges to Departments		$89,824.05
EXPENSES		
Salaries and Wages	$50,173.54	
Retirement	3,432.23	
Employee Group Insurance	377.25	
Communications	997.99	
Insurance	544.60	
Maintenance-Equipment	219.23	
Office Supplies	1,347.76	
Postage	5.00	
Rents and Leases-Equipment	31,992.00	
Garage Expense	49.50	
Mileage and Travel	245.62	
Total		89,384.72
NET INCOME		$ 439.33

SCHEDULE - B — STORES REVOLVING

INCOME		
Charges to Departments		$17,141.69
COST OF GOODS CHARGED		
Inventory-July 1, 1964	$ 7,208.96	
Add: Purchases	17,222.87	
	$24,431.83	
Less: Inventory-June 30, 1965	8,448.44	
Total		15,983.39
NET INCOME		$ 1,158.30

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - C (1) MOTOR POOL - SCENIC SHOP

INCOME			
Charges to Departments:			
Operations		$114,713.14	
Equipment Replacement		72,440.09	
Other Income		1,951.31	
Total			$189,104.54
EXPENSES			
Salaries and Wages		$ 32,838.84	
Retirement		2,354.39	
Employee Group Insurance		284.28	
Communications		131.93	
Household Expense		119.91	
Insurance		1,437.53	
Maintenance-Equipment		228.32	
Maintenance-Structures, Improvements, and Grounds		1,054.74	
Miscellaneous		170.16	
Office Supplies		111.68	
Small Tools and Instruments		358.68	
Materials-Inventory-July 1, 1964	$ 6,800.51		
Add: Purchases 1964-65	78,083.10		
	$84,883.61		
Less: Inventory-June 30, 1965	5,635.24	79,248.37	
Utilities		1,319.22	
Loss on Sale or Disposal of Fixed Assets		3,295.22	
Depreciation		37,311.10	
Total			160,264.37
NET INCOME			$ 28,840.17

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - C (2)

MOTOR POOL - SCENIC SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1964			$ 9,124.36
Add: Charges to Department for Operations		$114,713.14	
Other Income		1,951.31	116,664.45
			$125,788.81
Less: Expenses per Statement		$160,264.37	
Less: Depreciation	$37,311.10		
Loss on Sale of Fixed Assets	3,295.22		
Inventory Adjustment	1,165.27		
Accounts Payable Inventory	6.51	41,778.10	
Net Cash Expenses			118,486.27
OPERATING CAPITAL - Balance June 30, 1965			$ 7,302.54
EQUIPMENT REPLACEMENT - Balance July 1, 1964			$ 44,126.31
Add: Charges to Department for Replacement		$ 72,440.09	
Proceeds of Equipment Disposals:			
From Trade-Ins		850.00	
From Sales		8,293.50	81,583.59
			$125,709.90
Less: Equipment Purchases		$ 79,106.46	
Less: Depreciation Accumulated at Time of Purchase		(5,165.48)	
Accounts Payable-Equipment		(3,319.74)	
Net Cash Purchases			70,621.24
EQUIPMENT REPLACEMENT - Balance June 30, 1965			$ 55,088.66

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - C (3)

MOTOR POOL - SCENIC SHOP
EQUIPMENT ANALYSIS

	Equipment Purchases	Equipment Disposals	Depreciation Reserve	Proceeds from Disposal	Gain or (Loss) on Disposal
BALANCES - July 1, 1964	$423,698.18		$253,490.19		
PURCHASES:					
Shop Equipment	$ 1,398.82				
Trucks and Autos-New(36)	66,276.46				
Autos-Used-(6) from Road Fund	11,431.18		$ 5,165.48		
Total Purchases	$ 79,106.46		$ 5,165.48		
DISPOSALS:					
Trucks and Autos(30) Sold or Traded		$54,527.96	$(42,089.24)	$9,143.50	$(3,295.22)
Shop Equipment		9.00	(9.00)		
Total Disposals		$54,536.96	$(42,098.24)	$9,143.50	$(3,295.22)
CURRENT YEAR DEPRECIATION			$ 36,014.83		
BALANCES - June 30, 1965	$448,267.68		$252,572.26		

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - D	TELEPHONE SYSTEM		
INCOME			
Charges to Departments			$160,475.19
EXPENSES			
Salaries and Wages		$55,965.69	
Retirement		3,692.47	
Employee Group Insurance		499.63	
Common Equipment		99,979.45	
Maintenance-Equipment		12.50	
Office Supplies		325.45	
Total			160,475.19
NET INCOME			-0-
SCHEDULE - E (1)	CENTRAL SERVICES		
INCOME			
Charges to Departments:			
Operations		$20,210.77	
Equipment Replacement		5,052.69	
Total			$ 25,263.46
EXPENSES			
Salaries and Wages		$15,548.00	
Retirement		1,181.74	
Employee Group Insurance		121.12	
Communications		338.50	
Insurance		166.67	
Maintenance-Equipment		1,508.90	
Office Supplies		1,522.73	
Postage		28.92	
Administrative Services		3,696.82	
Rents and Leases-Equipment		156.00	
Depreciation		1,175.50	
Total			25,444.90
NET INCOME OR (LOSS)			$ (181.44)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - E (2)

CENTRAL SERVICES
ANALYSIS OF CASH BALANCES

CASH IN TREASURY		
OPERATING CAPITAL - Balance July 1, 1964		$ -0-
Add: Charges to Departments for Operations		20,210.77
		$20,210.77
Less: Expenses per Statement	$25,444.90	
Less: Depreciation	1,175.50	
Net Cash Operating Expenses		24,269.40
OPERATING CAPITAL - Balance June 30, 1965		$(4,058.63)
EQUIPMENT REPLACEMENT - July 1, 1964		$ -0-
Add: Charges to Departments for Replacement		5,052.69
		$ 5,052.69
Less: Equipment Purchases-1964-65		285.00
EQUIPMENT REPLACEMENT - June 30, 1965		$ 4,767.69

SCHEDULE - E (3)

CENTRAL SERVICES
EQUIPMENT ANALYSIS

EQUIPMENT - Balance July 1, 1964		$24,641.07
Add: Transfers In - 1964-65		578.71
Total Equipment Donated at Cost	$25,219.78	$25,219.78
Less: Accumulated Depreciation	15,719.78	
Net Value of Donated Equipment	$ 9,500.00	
Less: Transfers Out to Salvage - 1964-65		204.76
		$25,015.02
Add: New Purchases - 1964-65		285.00
EQUIPMENT - Balance June 30, 1965		$25,300.02

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - F (1) ROAD EQUIPMENT - MORGAN SHOP

INCOME			
Charges to Departments:			
Operations		$114,716.96	
Equipment Replacement		126,736.36	
Other Income		211.94	
Gain on Sale of Fixed Assets		3,832.42	
Total			$245,497.68
EXPENSES			
Salaries and Wages		$ 50,874.01	
Retirement		3,334.58	
Employee Group Insurance		312.06	
Dry Goods, Clothing and Personal Supplies		32.12	
Communications		38.20	
Cleaning and Sanitary Supplies		162.50	
Insurance		2,140.03	
Maintenance-Equipment		66,451.32	
Maintenance-Structures, Improvements and Grounds		789.65	
Miscellaneous		150.16	
Small Tools & Instruments		1,040.19	
Materials-Inventory-July 1, 1964	$11,710.90		
Add: Purchases-1964-65	45,053.51		
	$56,764.41		
Less: Inventory-June 30, 1965	10,609.32	46,155.09	
Garage Expense		2.95	
Depreciation		96,849.67	
Total			268,332.53
NET INCOME OR (LOSS)			$(22,834.85)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - F (2)

ROAD EQUIPMENT - MORGAN SHOP
ANALYSIS OF CASH BALANCES

CASH IN TREASURY

OPERATING CAPITAL - Balance July 1, 1964			$ -0-
Add: Charges to Departments for Operation		$114,716.96	
Other Income		211.94	114,928.90
Less: Expenses per Statement		$268,332.53	
Less: Depreciation	$96,849.67		
Inventory Adjustment	1,101.58	97,951.25	
Net Cash Operating Expenses			170,381.28
OPERATING CAPITAL - Balance June 30, 1965			$(55,452.38)
EQUIPMENT REPLACEMENT - Balance July 1, 1964			$ -0-
Add: Charges to Departments for Replacements		$126,736.36	
Proceeds of Equipment Disposals:			
From Trade-Ins		14,127.92	
From Sales		1,296.00	142,160.28
			$142,160.28
Less: Equipment Purchases		$119,030.56	
Less: Accounts Payable - Equipment		19,807.94	
Net Cash Purchases			99,222.62
EQUIPMENT REPLACEMENT - Balance June 30, 1965			$ 42,937.66

SCHEDULE - F (3)

ROAD EQUIPMENT - MORGAN SHOP
EQUIPMENT ANALYSIS

	Equipment Purchases	Equipment Disposals	Depreciation Reserve	Proceeds from Disposal	Gain or (Loss) on Disposal
BALANCES - July 1, 1965					
Transferred from Road Fund	$1,130,453.89		$539,833.09		
Purchases:					
Shop Equipment	$ 1,787.11				
Rental Equipment(15)	117,243.45				
Total Purchases	$ 119,030.56				
Disposals:					
Rental Equipment(13)					
Sold or Traded, Total		$58,263.40	$(46,671.90)	$15,423.92	$3,832.42
Current Year Depreciation			$ 96,849.67		
BALANCES - June 30, 1965	$1,191,221.05		$590,010.86		

AUDITOR'S EXHIBIT IV

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1965

ASSETS		
Cash		$ 631,353.52
Deposits with Others		
Condemnation Deposits	$39,625.50	
Deposits Receivable - State	94,381.00	134,006.50
Bonds Authorized - Unissued		1,000,000.00
Total		$1,765,360.02
LIABILITIES AND EQUITIES		
Fund Balance - Unavailable		
Reserve for Encumbrances		$ 177,721.04
Fund Balance - Available		587,638.98
Reserve for Unissued Bonds		1,000,000.00
Total		$1,765,360.02

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH THE FISCAL YEAR ENDED JUNE 30, 1965

SCHEDULE - A

Amount Appropriated			$5,000,000.00
Less: Unsold Bonds			1,000,000.00
Available For Expenditure			$4,000,000.00
Less:			
Expenditures			
Prior Fiscal Periods - Net		$2,828,348.94	
Fiscal Year Ended June 30, 1965		406,291.04	
Total		$3,234,639.98	
Reserve for Encumbrances	$177,721.04		
Deposits with Others	134,006.50	311,727.54	
Total			3,546,367.52
Unencumbered Bond Appropriations			$ 453,632.48

STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

SCHEDULE - B

	Amount of Issue	Redeemed To June 30, 1965	Outstanding June 30, 1965	Redemptions 1964-1965	Year of Issue	Year of Maturity	Bonds Payable
Bridge & Courthouse	$2,500,000.00	$1,055,000.00	$1,445,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	490,000.00	510,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	335,000.00	665,000.00	45,000.00	1961	1982	June 15
Bridge	1,000,000.00	200,000.00	800,000.00	100,000.00	1963	1982	June 15
Total	$5,500,000.00	$2,080,000.00	$3,420,000.00	$260,000.00			

SUSPENSE AND CLEARING ACCOUNTS
COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1965

	Balance July 1, 1964	Transactions Receipts	Transactions Disbursements	Balance June 30, 1965
SUSPENSE ACCOUNTS				
Unapportioned:				
Taxes	$305,413.61	$27,964,500.00	$27,939,444.06	$330,469.55
Solvent Credits		20,727.17	20,727.17	
Other Receipts	83,535.43	342,164.00	324,796.05	100,903.38
Total	$388,949.04	$28,327,391.17	$28,284,967.28	$431,372.93
CLEARING ACCOUNTS				
Employees' Payroll		$ 7,860,382.63	$ 7,860,382.63	
Welfare and Security Payrolls		12,425,379.35	12,425,379.35	
Medical Care		1,540,515.56	1,540,515.56	
Total		$21,826,277.54	$21,826,277.54	
TOTAL	$388,949.04	$50,153,668.71	$50,111,244.82	$431,372.93

TRUST & AGENCY FUNDS

T R U S T F U N D S

ABSENT HEIRS . . . . Funds willed to heirs who cannot be located. After one year monies are forwarded to State of California.

COUNTY CLERK SPECIAL . . . . Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK - SUPERIOR COURT . . . . Trust deposits in connection with Superior Court action, and disbursed by order of a Superior Court Judge.

EMPLOYEES' DEPOSITS . . . . Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT . . . . Amounts contributed by employer and employee to the County Retirement System.

FILING FEES . . . . Filing fees collected by County departments and accumulated for monthly disbursement to court rendering judgement.

INCORPORATED CITIES . . . . Taxes and Court Fines collected for incorporated cities; remitted monthly.

JUSTICE COURT SPECIAL . . . . Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY . . . . Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL . . . . Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR . . . . Estate funds handled by Public Administrator in certain cases where an executor has not been named.

REFUNDABLE ERRONEOUS TAXES . . . . Taxes determined to have been paid in error, by reason of erroneous assessed values; accumulated prior to refund.

SALES TAX . . . . Accumulation of the sales and use tax liability of the County; remitted to the State quarterly.

STATE INHERITANCE TAX . . . . Accumulation of inheritance taxes; remitted every two months to the State.

STATE TAX REDEMPTION FEES . . . . Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING . . . . Fines, forfeitures and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR - DUPLICATE PAYMENTS . . . . Duplicate payments of tax statements, accumulated prior to refund.

TAX COLLECTOR - OVERPAYMENTS . ... . Taxes overpaid, other than duplication, and accumulated prior to refund.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

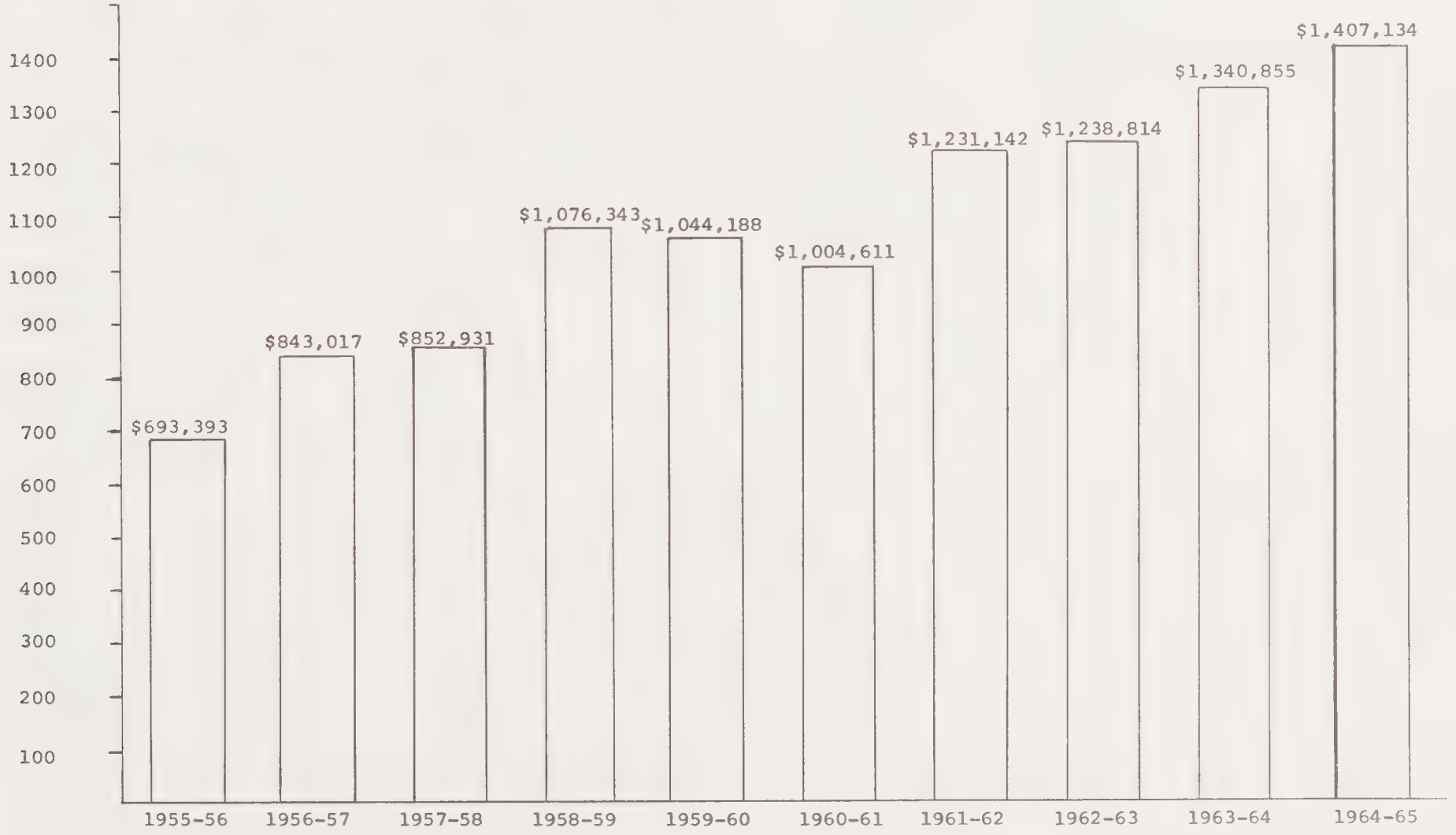
	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
Absent Heirs	$ 2,803.17	$ 3,574.34	$ 2,803.17	$ 3,574.34	$	$ 3,574.34
County Clerk-Superior Court	144,232.48	303,541.33	382,599.16	65,174.65	19,375.00	84,549.65
County Clerk-Special	8,630.00	9,852.50	17,120.00	1,362.50	212.50	1,575.00
Employees' Deposits	4.12	555.75	502.38	57.49		57.49
Employer's Retirement	133,305.94	1,119,979.14	1,153,107.76	100,177.32	26,139.14	126,316.46
Employer's Social Security	138,623.75	416,922.59	408,755.05	146,791.29		146,791.29
Filing Fees		758.50	758.50		139.00	139.00
Incorporated Cities		2,245,360.63	2,245,360.63			
Justice Court Special	3,844.00	72,523.71	73,869.21	2,498.50	1,662.00	4,160.50
Law Library	15,160.33	18,573.28	11,210.54	22,523.07	496.38	23,019.45
Livestock Indemnity		4,313.50	4,313.50			
Medical Care	10,679.82	1,655,588.86	1,515,439.56	150,829.12		150,829.12
Miscellaneous Trusts	8,516.52	6,202.11	2,827.11	11,891.52		11,891.52
Modified Payments	3,853.28	52,858.51	52,632.18	4,079.61	319.39	4,399.00
Municipal Court Special	21,282.90	150,691.39	140,951.22	31,023.07	5,610.57	36,633.64
Parks and Recreation	645.65	900.00	1,006.60	539.05		539.05
Public Administrator	8,330.87		8,330.87			
Public Administrator	78,426.20	90,843.67	109,988.89	59,280.98	1,433.78	60,714.76
Public Guardian	9,971.02	56,674.42	58,053.47	8,591.97	110.00	8,701.97
Refund Erroneous Taxes-Assessor		15,245.27	15,245.27		3.78	3.78
Road	63,628.87	20,694.20	64,978.87	19,344.20		19,344.20
Sales Taxes	419.90	2,041.95	2,045.62	416.23		416.23
Special Public Health		54,565.00	54,565.00			
Stanislaus County Hospital-Research Fund	8,712.96	1,050.00	247.21	9,515.75		9,515.75
State Inheritance Tax	37,813.36	462,400.66	489,967.44	10,246.58		10,246.58
State Tax Redemption Fees	(51.00)	2,388.00	2,361.00	(24.00)		(24.00)
State Trust Clearing Accounts		76,332.94	76,332.94			
Tax Collector's Trust-Duplicate Payments		622.32	605.65	16.67	226.48	243.15
Tax Collector's Trust-Overpayments		92.64	92.64			
Tax Deeded Land Rental		4,166.38	4,024.44	141.94		141.94
Tax Deeded Land Sales		2,355.50	2,355.50			
Welfare Administration-Federal	133,914.46	844,653.52	778,097.02	200,470.96		200,470.96
Welfare and Security	867,519.10	10,388,240.92	10,425,727.74	830,032.28		830,032.28
Total	$1,700,267.70	$18,084,563.53	$18,106,276.14	$1,678,555.09	$55,728.02	$1,734,283.11

SPECIAL DISTRICT FUNDS

The Board of Supervisors is the governing body for eight light districts, two sanitation districts, four storm drain districts and one drainage maintenance district. All other special districts, including fire, cemetery, hospital, community service, mosquito and sanitary, have their own boards of commissioners or trustees.

The community service district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



SPECIAL DISTRICT DISBURSEMENTS

AUDITOR'S EXHIBIT VII

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
Hills Ferry Cemetery	$ 23,449.83	$ 28,838.14	$ 24,261.37	$ 28,026.60	$ 1,629.64	$ 29,656.24
Hills Ferry Cemetery Endowment Care	244.73	8.35		253.08		253.08
Knights Ferry Cemetery	3,995.76	892.91	1,088.82	3,799.85		3,799.85
Patterson Cemetery	19,315.27	16,518.07	14,465.63	21,367.71	1,468.93	22,836.64
Patterson Cemetery Endowment Care	2,162.28	1,252.24		3,414.52		3,414.52
Denair Community Services	9,347.48	20,243.06	21,865.15	7,725.39	114.60	7,839.99
Denair Community Services-Sewer Construction		170,743.07	173,419.48	(2,676.41)	31,825.26	29,148.85
Denair Community Services-Sewer Deposit Trust		3,000.00		3,000.00		3,000.00
Highway Village Community Services	2,435.76	4,834.21	5,848.64	1,421.33		1,421.33
Keyes Community Services	4,454.88	5,180.32	6,350.62	3,284.58		3,284.58
Keyes Community Services-1964 Sewer Revenue		120.00	120.00			
Keyes Community Services-1964 Sewer Maintenance & Operation		1,250.98	1,350.04	(99.06)	346.56	247.50
Keyes Community Services-1964 Sewer Interest Sinking Fund		1,541.05	1,541.05		1,541.05	1,541.05
Keyes Community Services-1964 Sewer Revenue Bond & Interest Sinking Fund		1,939.91	1,939.91		1,939.91	1,939.91
Keyes Community Services-Sewer Deposit Trust		4,270.00	30.00	4,240.00		4,240.00
Keyes Community Services-Sewer Construction		214,691.82	209,945.88	4,745.94	904.80	5,650.74
Waterford Community Services	28,775.14	14,068.98	17,491.85	25,352.27	6,886.67	32,238.94
Waterford Community Services-Bond & Interest Redemption	25,248.84	13,434.02	7,845.00	30,837.86		30,837.86
Burbank-Paradise Fire	14,180.59	10,970.62	10,304.70	14,846.51	1,122.70	15,969.21
Ceres Fire	1,627.94	20,956.47	18,358.15	4,226.26	31.75	4,258.01
Denair Fire	7,849.49	12,789.35	3,404.02	17,234.82		17,234.82
Empire Fire	49,284.91	95,553.97	96,489.93	48,348.95	1,793.65	50,142.60
Hughson Fire	7,761.94	15,782.54	16,990.21	6,554.27	50.00	6,604.27
Industrial Fire	18,134.54	36,908.78	21,560.39	33,482.93	3,772.75	37,255.68
Keyes Fire	1,896.82	12,430.26	11,053.91	3,273.17		3,273.17
McHenry-Dry Creek Fire	15,033.82	16,661.63	20,324.43	11,371.02	1,677.39	13,048.41
Montpellier Fire	3,636.94	5,417.36	3,382.76	5,671.54	255.15	5,926.69
Mountain View Fire	7,060.08	14,879.39	9,963.48	11,975.99	50.00	12,025.99

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
Oakdale Fire	$ 16,531.64	$ 23,336.68	$ 22,027.95	$ 17,840.37	$	$ 17,840.37
Riverbank Fire	14,870.27	24,961.41	17,575.21	22,256.47	870.52	23,126.99
Salida Fire	29,031.16	21,603.89	27,089.66	23,545.39	120.24	23,665.63
Turlock Rural Fire	9,267.43	29,390.17	28,784.84	9,872.76	1,293.21	11,165.97
Valley Home Fire	2,287.00	2,097.90	1,372.60	3,012.30		3,012.30
Waterford-Hickman Fire	9,661.97	9,223.53	7,957.91	10,927.59	1,416.07	12,343.66
Westport Fire	3,124.27	17,190.48	17,007.64	3,307.11	2,075.00	5,382.11
West Stanislaus Fire	18,545.94	16,775.65	21,859.93	13,461.66	4,014.22	17,475.88
Woodland Avenue Fire	19,104.29	15,630.65	16,208.21	18,526.73	45.25	18,571.98
Patterson Hospital	6,775.65	21,199.97	20,873.65	7,101.97		7,101.97
Patterson Hospital-Bond & Interest Redemption	13,505.21	10,307.52	10,893.75	12,918.98		12,918.98
West Side Community Hospital	31,130.37	60,912.46	54,500.00	37,542.83		37,542.83
Crows Landing Light	367.43	412.18	407.40	372.21	33.95	406.16
Denair Light	451.16	1,093.83	966.60	578.39	161.10	739.49
Empire Light	566.24	1,142.35	1,062.00	646.59	88.50	735.09
Hughson Light	372.08	1,242.46	1,039.20	575.34	173.20	748.54
Salida Light	889.72	1,748.58	1,698.00	940.30	141.50	1,081.80
Sherwood Forest Light No. 1	536.55	288.56	380.85	444.26	23.04	467.30
Sherwood Forest Light No. 2		470.61	271.76	198.85	26.33	225.18
Waterford Light	1,668.56	3,157.21	2,975.80	1,849.97	252.15	2,102.12
East Side Mosquito Abatement	125,556.34	220,565.24	206,815.57	139,306.01	9,881.79	149,187.80
Turlock Mosquito Abatement	108,848.95	167,523.36	162,168.81	114,203.50	10,788.68	124,992.18
Reclamation District No. 2063	1,619.91	3,099.06	3,831.85	887.12		887.12
Reclamation District No. 2091	1,032.62	6,838.12	1,117.01	6,753.73		6,753.73
Stanislaus County Storm Drain No. 1	1,152.78	16.10	321.63	847.25		847.25
Stanislaus County Storm Drain No. 3	313.49	3.29	54.00	262.78		262.78
Stanislaus County Storm Drain No. 6	1,457.71	320.47		1,778.18		1,778.18
Stanislaus County Storm Drain No. 8		676.82	142.80	534.02		534.02
Sherwood Forest Drainage	500.00	5.10	170.00	335.10		335.10
East Modesto Sanitation	6,241.49	90.15		6,331.64		6,331.64
Empire Sanitary	1,625.93	10,048.21	7,688.26	3,985.88		3,985.88
Empire Sanitary-Bond & Interest Redemption	5,159.51	8,819.40	7,713.64	6,265.27		6,265.27
Empire Sanitary-Bond Special Redemption	3,582.51	51.96	3,013.25	621.22		621.22
Empire Sanitary-1911 Bond Redemption	376.56	824.54	1,042.48	158.62		158.62
Fair Tract Sanitation	1,991.95	3,536.91	4,265.29	1,263.57		1,263.57

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
Hughson Sanitary	$ 9,494.78	$ 19,174.13	$ 17,618.01	$ 11,050.90	$ 52.43	$ 11,103.33
Hughson Sanitary-Bond & Interest Redemption	1,676.49	6,631.37	7,170.00	1,137.86		1,137.86
Salida Sanitary	3,646.42	12,289.91	11,659.09	4,277.24	45.00	4,322.24
Salida Sanitary-Bond & Interest Redemption	25,498.72	13,116.04	12,406.25	26,208.51	912.50	27,121.01
Salida Sanitary-Construction	10,254.67	4,632.14	800.00	14,086.81	800.00	14,886.81
Salida Sanitary-Trust Deposits	1,344.50		1,344.50			
Orestimba Soil Conservation		13,886.82		13,886.82		13,886.82
Patterson Soil Conservation	3,858.11	6,412.22	3,119.42	7,150.91		7,150.91
Salida Soil Conservation	200.98	1,151.82	40.00	1,312.80	40.00	1,352.80
S. T. & J. Soil Conservation	728.53	9.70		738.23		738.23
Lower San Joaquin Levee		283.68	283.68			
Grand Total	$740,746.93	$1,507,370.15	$1,407,133.92	$840,983.16	$88,665.49	$929,648.65

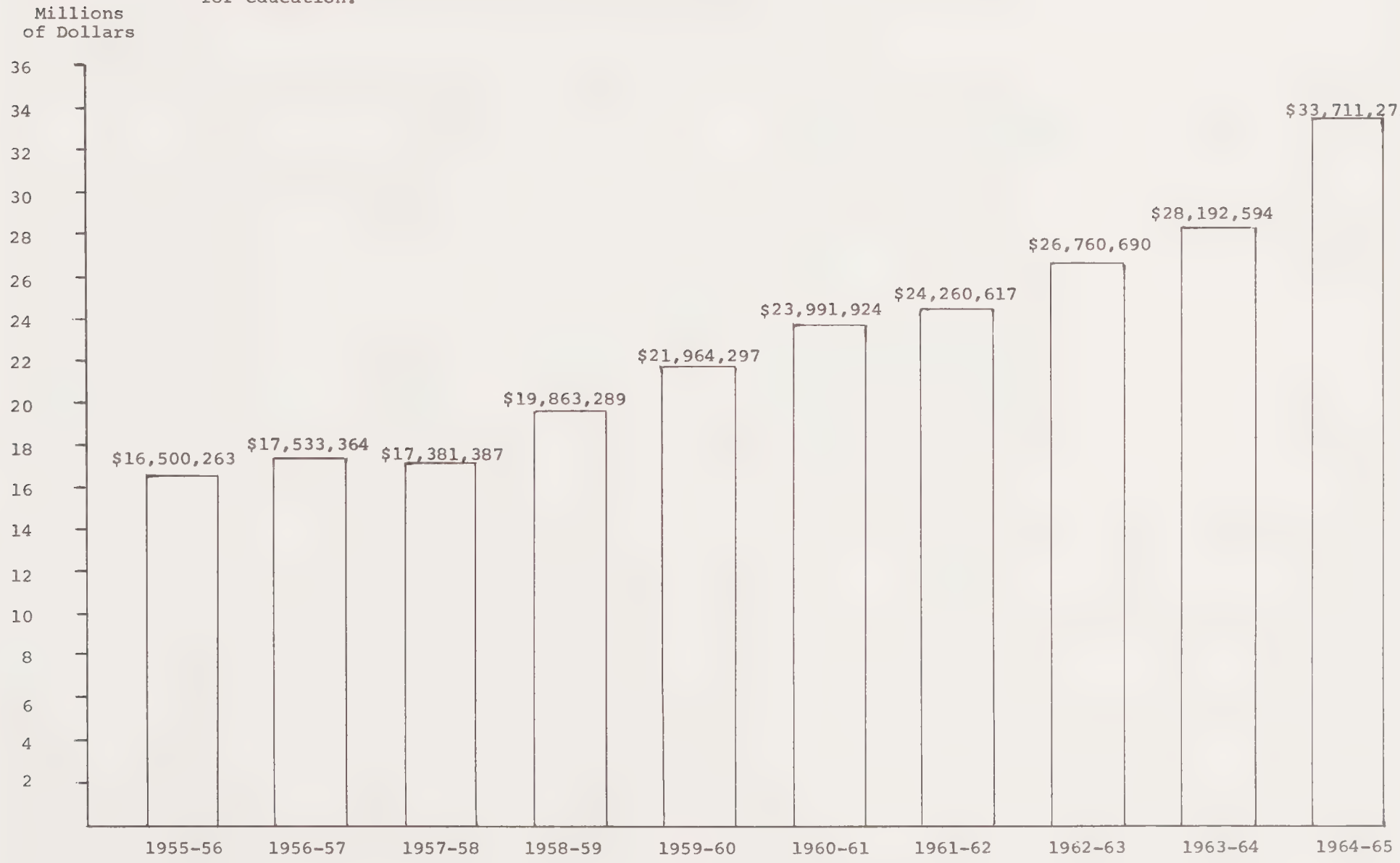
AUDITOR'S EXHIBIT VII
SCHEDULE A

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

	Amount of Issue	Redeemed to 6-30-65	Outstanding 6-30-65	Redemptions 1964-1965	Year of Issue	Year of Maturity	Bonds Payable	Rate of Interest
MISCELLANEOUS SPECIAL DISTRICTS								
Empire Sanitary	$ 91,063.80	$ 84,992.88	$ 6,070.92	$ 7,070.92	1950	1965	July 1	6
Hughson Sanitary	96,000.00	66,000.00	30,000.00	6,000.00	1946	1970	June 15	3 1/4
Keyes Community Services-Sewer Revenue	107,000.00		107,000.00		1964	1994	Jan. 1	3 5/8
Keyes Community Services-Sewer	85,000.00		85,000.00		1964	1994	Jan. 1	3 5/8
Patterson Hospital	140,000.00	120,000.00	20,000.00	10,000.00	1948	1966	Dec. 15	2 3/4
Salida Sanitary	210,000.00	60,000.00	150,000.00	5,000.00	1952	1992	June 15	5,4 3/4
Waterford Community Services	137,000.00	6,000.00	131,000.00	1,000.00	1957	1988	Dec. 15	6,4 3/4,5
TOTAL	$866,063.80	$336,992.88	$529,070.92	$29,070.92				

SCHOOL FUNDS

About sixty-eight cents of each tax dollar collected in Stanislaus County has been spent for education.



S C H O O L C A S H D I S B U R S E M E N T S

(Including Expenditure of State Subventions)

Approximately 40% of these amounts is raised locally.

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
ELEMENTARY MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Bonita	$ 60,718.21	$ 120,764.84	$ 120,074.18	$ 61,408.87	$ 22.00	$ 61,430.87
Ceres Union	245,862.70	1,079,082.99	1,089,014.76	235,930.93	5,227.13	241,158.06
Chatom Union	28,142.23	236,680.38	220,844.41	43,978.20	836.48	44,814.68
Chatom Union-Building	10,000.00			10,000.00		10,000.00
Denair Unified	43,919.49	272,373.98	271,520.65	44,772.82	422.00	45,194.82
Denair Unified-Building	591.15		591.15			
Empire Union	50,391.74	255,587.95	262,415.78	43,563.91	1,098.03	44,661.94
Gratton	12,798.19	29,732.95	29,241.21	13,289.93	215.60	13,505.53
Grayson	29,573.95		29,573.95		22.41	22.41
Hart Ransom	48,961.82	188,097.66	200,925.76	36,133.72	14.50	36,148.22
Hickman	14,866.10	62,141.77	56,770.42	20,237.45	53.90	20,291.35
Hughson Union	181,563.47	328,264.30	331,557.29	178,270.48	1,012.79	179,283.27
Hughson Union-Building	18,000.20			18,000.20		18,000.20
Johnson Joint		4,127.22	3,868.39	258.83		258.83
Keyes Union	24,565.94	154,912.58	155,100.31	24,378.21	561.76	24,939.97
Knights Ferry Union	6,560.13	20,099.95	17,535.26	9,124.82	86.71	9,211.53
La Grange	20,340.09	17,558.98	16,918.14	20,980.93		20,980.93
Milnes	1,128.12	45,536.72	42,873.01	3,791.83	291.01	4,082.84
Modesto City Elementary	1,132,486.74	5,549,914.17	5,541,816.06	1,140,584.85		1,140,584.85
Modesto City Elementary-Building	955,534.79	338.87	586,779.89	369,093.77		369,093.77
Modesto Stores Revolving	32,780.43	339,470.17	321,156.93	51,093.67		51,093.67
Mountain View	14,375.84	70,486.30	74,145.65	10,716.49	1,150.95	11,867.44
Newman Union	58,591.44	294,402.22	270,692.08	82,301.58	200.27	82,501.85
Newman Union-State School Building		1,022.35	1,022.35			
Oakdale Union	87,650.92	677,728.58	653,701.41	111,678.09	194.33	111,872.42
Oakdale Union-Building		386,567.27	90,697.64	295,869.63	219.00	296,088.63
Paradise	22,141.87	40,810.92	44,691.38	18,261.41	1,517.27	19,778.68
Patterson Unified	72,668.27	995,708.77	997,696.84	70,680.20	10,067.05	80,747.25
Patterson Unified-Special Reserve		106,836.00	700.00	106,136.00	700.00	106,836.00
Rising Sun Joint	8,104.41		8,104.41			
Riverbank	112,585.58	445,101.70	452,765.99	104,921.29	222.51	105,143.80
Riverbank-Public School Building		350.00	350.00		350.00	350.00
Roberts Ferry Union	21,849.52	29,655.31	28,190.35	23,314.48	6.60	23,321.08
Rosedale	16,917.29	9,621.78	10,030.80	16,508.27	22.50	16,530.77
Roselawn	19,106.76	17,891.53	18,172.54	18,825.75	61.65	18,887.40
Salida Union	48,178.86	170,240.25	163,990.03	54,429.08	878.96	55,308.04
Salida Union-Building	7,561.83	140,000.00	7,396.85	140,164.98	2,940.00	143,104.98

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
ELEMENTARY MAINTENANCE AND OPERATION AND BUILDING FUNDS (Continued)						
Shiloh	$ 24,618.54	$ 34,937.47	$ 45,704.21	$ 13,851.80	$ 2,249.85	$ 16,101.65
Stanislaus Union	84,888.08	462,939.74	411,163.09	136,664.73	1,179.30	137,844.03
Stanislaus Union-Building		120,000.00	120,000.00			
Stanislaus Union-State School Building	6,466.90	163,868.31	154,722.04	15,613.17		15,613.17
Sylvan Union	153,748.97	762,731.22	724,909.29	191,570.90	3,810.01	195,380.91
Sylvan Union-Building		190,000.00	190,000.00			
Sylvan Union-State School Building	176,378.66	286,039.11	397,337.31	65,080.46	70,931.00	136,011.46
Turlock	196,770.95	1,041,672.41	1,072,275.37	166,167.99	10,133.67	176,301.66
Turlock-Building		305,000.00	305,000.00			
Turlock-State School Building		66,111.07	63,020.20	3,090.87	699.04	3,789.91
Valley Home	30,207.29	46,860.53	42,356.01	34,711.81	108.81	34,820.62
Waterford	28,120.83	195,839.11	198,815.94	25,144.00	321.70	25,465.70
Waterford-Building	9,267.24		4,315.93	4,951.31		4,951.31
Westport Union	46,513.09	142,088.13	146,510.47	42,090.75	3,844.04	45,934.79
Westport Union-Building	9,798.56		9,798.56			
Total	$4,175,297.19	$15,909,195.56	$16,006,854.29	$ 4,077,638.46	$ 121,672.83	$ 4,199,311.29
HIGH SCHOOL AND JUNIOR COLLEGE MAINTENANCE AND OPERATION AND BUILDING FUNDS						
Ceres Union High	$ 130,151.15	$ 545,149.36	$ 532,672.80	$ 142,627.71	$ 21,733.57	$ 164,361.28
Ceres Union High-Building	243,088.64		122,159.56	120,929.08	28,565.00	149,494.08
Hughson Union High	41,687.04	289,129.47	284,052.82	46,763.69	4,868.10	51,631.79
Modesto High	1,056,224.84	4,857,000.27	4,973,607.01	939,618.10		939,618.10
Modesto High-Building	234,790.82	1,050,010.76	226,431.61	1,058,369.97		1,058,369.97
Oakdale Joint Union High	137,252.73	952,246.35	903,917.73	185,581.35	14,260.86	199,842.21
Oakdale Joint Union High-Building		1,275,000.00	1,245,000.00	30,000.00		30,000.00
Oakdale Joint Union High-State School Building		1,263,433.04	18,703.00	1,244,730.04		1,244,730.04
Orestimba High	58,528.02	222,833.86	227,644.97	53,716.91	1,525.26	55,242.17
Orestimba High-Building	20.65	160,000.00	99,513.46	60,507.19	37,888.20	98,395.39
Patterson Union High	26,763.24		26,763.24			
Patterson Union High-Special Reserve	52,500.00		52,500.00			
Turlock Union High	270,562.23	1,070,660.49	1,027,461.09	313,761.63	8,989.98	322,751.61

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
HIGH SCHOOL AND JUNIOR COLLEGE MAINTENANCE AND OPERATION AND BUILDING FUNDS (Continued)						
Modesto Junior College	$ 794,632.66	$ 3,376,106.24	$ 3,477,440.40	$ 693,298.50	$	$ 693,298.50
Modesto Junior College-Building	97,096.19		72,000.00	25,096.19		25,096.19
Modesto Junior College-Special Reserve	603,802.99	513,031.63	902,152.07	214,682.55		214,682.55
Modesto Junior College-Tuition	50,570.93	920,692.20	920,307.08	50,956.05	1,233.84	52,189.89
Modesto Junior College-Federal Student Loan	9,013.55	29,639.01	28,840.50	9,812.06		9,812.06
Modesto Junior College-Student Center Construction		998,301.49	559,114.48	439,187.01		439,187.01
Modesto Junior College-Federal Work Study Program		10,081.44	7,031.26	3,050.18		3,050.18
Yosemite Junior College		12,649.00	9,816.01	2,832.99		2,832.99
Total	$3,806,685.68	$17,545,964.61	$15,717,129.09	$ 5,635,521.20	$ 119,064.81	$ 5,754,586.01
ELEMENTARY BONDS						
Ceres	$ 20,874.26	$ 39,801.09	$ 40,766.25	$ 19,909.10	$ 220.00	$ 20,129.10
Chatom Union	11,630.01	19,575.34	19,256.25	11,949.10		11,949.10
Denair Unified	10,097.46	21,491.55	25,306.25	6,282.76	81.25	6,364.01
Denair Unified-1962,63 Issued	5,122.31	21,803.32	21,075.00	5,850.63		5,850.63
Empire Union	1,753.36	7,602.62	8,050.00	1,305.98		1,305.98
Grayson	6,555.88	6,166.91	6,162.50	6,560.29		6,560.29
Hart Ransom	1,898.56	7,293.17	7,205.00	1,986.73	13.75	2,000.48
Hickman	846.03	3,434.72	3,490.00	790.75		790.75
Hughson	29,131.96	28,722.24	31,092.50	26,761.70		26,761.70
Keyes Union	1,235.23	4,868.29	4,990.00	1,113.52		1,113.52
La Grange	1,120.88	359.10	1,479.98			
Modesto-1947 Issue	13,534.26	49,486.62	50,920.00	12,100.88		12,100.88
Modesto-1951 Issue	53,114.97	49,229.48	49,400.00	52,944.45		52,944.45
Modesto-1955 Issue	17,328.17	61,399.36	62,910.00	15,817.53		15,817.53
Modesto-1959 Issue	26,701.50	81,863.12	95,437.50	13,127.12		13,127.12
Modesto-1962,64 Issues	63,650.48	187,851.73	180,150.00	71,352.21		71,352.21
Mountain View	4,559.89	4,241.54	4,413.75	4,387.68		4,387.68
Newman	18,762.32	30,320.63	30,181.25	18,901.70		18,901.70
Oakdale	29,155.43	54,200.79	59,366.25	23,989.97	156.25	24,146.22
Patterson Unified	9,733.36	25,774.53	25,788.75	9,719.14		9,719.14
Prescott	1,554.33	919.60	1,068.75	1,405.18		1,405.18

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
ELEMENTARY BONDS (Continued)						
Rising Sun Joint	$ 2,011.40	$ 6,494.59	$ 7,062.50	$ 1,443.49	$	$ 1,443.49
Riverbank	7,499.58	6,210.47	6,283.75	7,426.30		7,426.30
Salida Union-1947 Issue	4,073.55	3,446.91	3,675.00	3,845.46		3,845.46
Salida Union-1950,61 Issues	8,859.63	8,482.39	8,830.00	8,512.02		8,512.02
Stanislaus Union-1950 Issue	1,361.84	4,771.52	4,975.00	1,158.36		1,158.36
Stanislaus Union-1953,56,60,61, 62 Issues	15,555.21	30,307.50	35,128.75	10,733.96	117.50	10,851.46
Sylvan Union-1955,59,60,62,64 Issues	31,613.19	54,260.74	47,761.25	38,112.68		38,112.68
Sylvan Union-1946,51,53 Issues	7,606.08	9,322.15	7,783.75	9,144.48		9,144.48
Turlock-Old & 1962 "B" Issues	37,729.00	77,638.24	78,867.49	36,499.75	460.00	36,959.75
Turlock-1962 "A" Issue	7,418.18	13,542.90	14,537.50	6,423.58		6,423.58
Valley Home	1,433.19	1,147.42	1,178.75	1,401.86		1,401.86
Waterford	8,844.74	10,151.18	10,093.11	8,902.81	227.50	9,130.31
Westport Union-1947 Issue	5,118.57	4,940.89	4,645.00	5,414.46	15.00	5,429.46
Westport Union-1963 Issue	3,377.10	2,918.82	4,346.25	1,949.67		1,949.67
Total	$ 470,861.91	$ 940,041.47	$ 963,678.08	$ 447,225.30	$ 1,291.25	$ 448,516.55
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Ceres Union High	$ 23,183.23	$ 63,203.26	$ 57,448.75	$ 28,937.74	$	$ 28,937.74
Hughson Union High	35,636.76	32,946.91	34,835.00	33,748.67	56.25	33,804.92
Modesto High	195,053.19	553,091.99	630,405.00	117,740.18		117,740.18
Oakdale Union High	48,662.85	71,588.69	72,390.00	47,861.54		47,861.54
Orestimba Union High	56,250.15	62,265.51	62,935.00	55,580.66		55,580.66
Modesto Junior College	45,047.97	146,532.06	165,600.00	25,980.03		25,980.03
Modesto Junior College-Student Center		1,954.17		1,954.17		1,954.17
Total	$ 403,834.15	$ 931,582.59	$ 1,023,613.75	$ 311,802.99	$ 56.25	$ 311,859.24

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1965

	Cash Balance July 1, 1964	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1965	Outstanding Warrants	Treasurer's Cash Balance June 30, 1965
OTHER SCHOOL FUNDS						
Schools Equalization Aid	$ 24,059.71	$ 881,394.39	$ 839,789.83	$ 65,664.27	$	$ 65,664.27
County Schools Service	81,090.81	12,401,417.37	12,370,026.78	112,481.40	34,420.86	146,902.26
County Schools Supply Revolving	548.66	135.50	313.25	370.91	35.88	406.79
County Schools Payroll	6,793.18	9,368,538.14	9,368,116.27	7,215.05	962,503.90	969,718.95
Modesto City Schools Payroll		11,174,728.71	11,174,728.71		1,158,767.65	1,158,767.65
Schools Social Security	14,892.65	90,188.27	88,373.81	16,707.11		16,707.11
Modesto City Schools Commercial Revolving		5,070,518.72	5,070,518.72		142,109.02	142,109.02
Yosemite Junior College Commercial Revolving		8,384.38	8,384.38		4,724.54	4,724.54
Yosemite Junior College Payroll Revolving		1,431.63	1,431.63		369.68	369.68
Total	$ 127,385.01	$38,996,737.11	$38,921,683.38	$ 202,438.74	$2,302,931.53	$ 2,505,370.27
GRAND TOTAL	$8,984,063.94	$74,323,521.34	$72,632,958.59	$10,674,626.69	$2,545,016.67	$13,219,643.36

AUDITOR'S EXHIBIT VIII
SCHEDULE A

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

	Amount of Issue	Redeemed to 6-30-65	Outstanding 6-30-65	Redemptions 1964-1965	Year of Issue	Year of Maturity	Bonds Payable	Rate of Interest
ELEMENTARY SCHOOLS								
Chatom	$ 225,000	$ 30,000	$ 195,000	$ 5,000	1958	1983	Oct. 1	4¼
Chatom	35,000	15,000	20,000	5,000	1961	1969	Feb. 1	3½, 3¼
Empire	150,000	115,000	35,000	7,000	1949	1970	Feb. 15	2½
Hart-Ransom	122,000	62,000	60,000	5,000	1952	1976	June 15	2½, 2 3/4
Hart-Ransom	8,000		8,000		1952	1977	June 15	4
Hart-Ransom	5,000		5,000		1952	1977	June 15	3¼
Hickman	47,000	36,000	11,000	3,000	1953	1969	June 15	3½
Hughson	125,000	115,000	10,000	5,000	1947	1967	Jan. 1	2¼
Hughson	126,000	57,000	69,000	8,000	1953	1973	Dec. 15	2 3/4, 3
Hughson	18,000	18,000		2,000	1956	1965	Jan. 15	3½
Hughson	210,000	15,000	195,000	5,000	1960	1985	Oct. 1	5, 3½, 3 3/4, 3.9
Keyes	52,000	48,000	4,000	2,000	1947	1967	May 1	2½
Keyes	35,000	16,000	19,000	2,000	1953	1973	June 15	4
La Grange	5,000	5,000		1,000	1947	1964	Oct. 15	3
Modesto	1,085,000	777,000	308,000	44,000	1947	1972	May 1	1 3/4, 2
Modesto	1,000,000	520,000	480,000	40,000	1951	1976	Dec. 15	1 3/4, 2
Modesto	1,185,000	415,000	770,000	45,000	1955	1980	Mar. 1	2¼
Modesto	1,150,000	270,000	880,000	45,000	1959	1984	Mar. 15	5, 3 3/4, 3¼, 3½, 1
Modesto	1,000,000	120,000	880,000	40,000	1962	1987	Mar. 1	5, 4¼, 2 3/4, 3, 3¼, 3.4, 1
Modesto	1,000,000	40,000	960,000	40,000	1964	1989	Jan. 1	5 3 3/4, 3, 3¼, .1
Mountain View	69,000	27,000	42,000	3,000	1955	1975	Dec. 15	3¼
Newman	150,000	130,000	20,000	10,000	1952	1967	June 15	2
Newman	260,000	55,000	205,000	10,000	1957	1982	Sept. 1	5, 4 3/4, 2
Oakdale	125,000	110,000	15,000	5,000	1948	1968	May 15	2 3/4
Oakdale	215,000	149,000	66,000	11,000	1951	1971	Mar. 1	1 3/4
Oakdale	10,000		10,000		1953	1975	Dec. 15	3 3/4, 3
Oakdale	150,000	75,000	75,000	10,000	1953	1973	Dec. 15	2¼, 2½
Oakdale	275,000	70,000	205,000	20,000	1959	1979	June 15	5, 4 3/4, 3 3/4, 4, 1
Oakdale	385,000		385,000		1965	1985	Feb. 15	5, 3½, 3, 3.1, 3 3/4, 3.3
Prescott	20,000	18,000	2,000	1,000	1946	1966	Nov. 1	2 3/4
Riverbank	101,000	64,000	37,000	5,000	1947	1972	Dec. 15	3¼
Salida	85,000	61,000	24,000	3,000	1947	1972	Dec. 1	2½, 2 3/4
Salida	77,000	44,000	33,000	3,000	1950	1975	Dec. 15	2¼
Salida	60,000	9,000	51,000	3,000	1961	1981	Aug. 1	5, 3¼, 3½, 3 3/4, 4
Salida	140,000		140,000		1965	1984	Oct. 2	5, 4½, 3¼, 3½
Stanislaus	105,000	65,000	40,000	4,000	1950	1975	Jan. 2	2½
Stanislaus	85,000	60,000	25,000	10,000	1953	1970	June 15	2 3/4, 3
Stanislaus	5,000		5,000		1953	1971	June 15	3¼
Stanislaus	64,000	15,000	49,000	3,000	1956	1976	June 15	3¼, 3½
Stanislaus	110,000	25,000	85,000	5,000	1960	1976	Feb. 1	4¼
Stanislaus	35,000		35,000		1961	1977	June 1	4, 3 3/4, 3½, 3 3/4
Stanislaus	50,000	5,000	45,000	5,000	1962	1974	Mar. 15	3½, 3 3/4
Stanislaus	70,000		70,000		1963	1975	Mar. 1	3½, 3¾
Stanislaus	120,000		120,000		1964	1977	Jan. 3	5, 4½, 3¼, 3½, 3.4

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

	Amount of Issue	Redeemed to 6-30-65	Outstanding 6-30-65	Redemptions 1964-1965	Year of Issue	Year of Maturity	Bonds Payable	Rate of Interest
ELEMENTARY SCHOOLS (Continued)								
Sylvan	$ 95,000	$ 90,000	$ 5,000	$ 5,000	1946	1965	Dec. 15	2¼
Sylvan	47,000	28,000	19,000	2,000	1951	1975	June 15	2 3/4,3
Sylvan	3,000		3,000		1953	1976	June 15	3 3/4
Sylvan	85,000	29,000	56,000	3,000	1955	1975	May 1	3
Sylvan	165,000	15,000	150,000	5,000	1959	1979	Oct. 1	5 3 3/4,4,4½
Sylvan	60,000	15,000	45,000	5,000	1960	1973	Nov. 1	3½,3 3/4
Sylvan	94,000	15,000	79,000	5,000	1962	1981	Mar. 1	5,3¼,3½,3 3/4
Sylvan	95,000	5,000	90,000	5,000	1962	1982	Dec. 15	5,2 3/4,2½,3,3¼,3.4
Sylvan	100,000	5,000	95,000	5,000	1964	1984	Jan. 1	5 4¼,3¼,3½,3.6
Sylvan	190,000		190,000		1965	1985	Jan. 2	5,3¼,3½,3.6
Turlock	300,000	216,000	84,000	12,000	1946	1971	July 1	1½
Turlock	166,500	130,000	36,500	9,000	1949	1969	Feb. 15	2¼
Turlock	320,000	240,000	80,000	20,000	1953	1969	June 15	2½
Turlock	55,000		55,000		1953	1973	June 15	2 3/4,3
Turlock	210,000	40,000	170,000	10,000	1956	1976	June 15	2 3/4
Turlock	40,000	30,000	10,000	5,000	1958	1966	Aug. 15	3
Turlock	190,000	10,000	180,000	5,000	1962	1981	Jan. 15	5,4¼,3,3¼,3½
Turlock	280,000	10,000	270,000	5,000	1962	1981	Jan. 15	5,4¼,3,3¼,3½
Turlock	305,000		305,000		1965	1981	Jan. 14	5,3,2 3/4,3
Valley Home Joint	24,000	18,000	6,000	1,000	1946	1970	Dec. 1	2 3/4
Waterford	35,000	34,000	1,000	1,000	1946	1966	Apr. 15	1½
Waterford	46,000	34,000	12,000	2,000	1950	1970	July 1	2½,2¼
Waterford	25,000	9,000	16,000	1,000	1955	1975	Dec. 15	3¼
Waterford	64,000	9,000	55,000	3,000	1961	1982	Sept. 1	3.875
TOTAL ELEMENTARY SCHOOLS	$13,343,500	$ 4,638,000	$ 8,705,500	$ 524,000				
HIGH SCHOOLS								
Hughson	$ 150,000	$ 94,000	$ 56,000	$ 8,000	1951	1971	Dec. 15	2¼
Hughson	345,000	105,000	240,000	15,000	1957	1982	Sept.15	5,4,4¼,3½
Modesto	750,000	570,000	180,000	30,000	1946	1971	Feb. 1	1
Modesto	1,682,000	1,346,000	336,000	84,000	1949	1969	Feb. 15	2
Modesto	646,000	454,000	192,000	32,000	1951	1971	Feb. 15	1½
Modesto	1,620,000	550,000	1,070,000	60,000	1955	1980	Mar. 1	2¼
Modesto	1,250,000	300,000	950,000	50,000	1959	1984	Mar. 15	5,4¼,3¼,3½,1
Modesto	1,000,000	300,000	700,000	60,000	1960	1975	Apr. 15	3¼,3½
Modesto	1,250,000	150,000	1,100,000	50,000	1962	1987	Mar. 1	5,4¼,2 3/4,3,3¼,3.4
Modesto	1,000,000	80,000	920,000	40,000	1963	1988	Mar. 5	5,4¼,2½,2 3/4,3,3.1

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

	Amount of Issue	Redeemed to 6-30-65	Outstanding 6-30-65	Redemptions 1964-1965	Year Of Issue	Year Of Maturity	Bonds Payable	Rate of Interest
HIGH SCHOOLS (Continued)								
Modesto	$ 1,050,000	$	$ 1,050,000	$	1964	1989	Nov. 15	5,4,3¼,3.3,.1
Oakdale	240,000	180,000	60,000	30,000	1946	1966	Aug. 1	2 3/4
Oakdale	73,000		73,000		1954	1977	Mar. 15	3¼,3
Oakdale	627,000	330,000	297,000	30,000	1954	1975	Mar. 15	2¼,2½,2 3/4
Oakdale	1,275,000		1,275,000		1965	1985	Apr. 1	5,4,3,3.1,3.2,3¼
Orestimba	730,000	175,000	555,000	35,000	1959	1979	July 1	5,4 3/4,4¼,2,1
Orestimba	69,000		69,000		1961	1981	Sept.15	4
Orestimba	160,000		160,000		1964	1985	Oct. 15	3.6
TOTAL HIGH SCHOOLS	$13,917,000	$ 4,634,000	$ 9,283,000	$ 524,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Elementary	$ 150,000	$ 134,000	$ 16,000	$ 8,000	1947	1967	Apr. 1	2¼
Ceres Elementary	200,000	72,000	128,000	8,000	1955	1980	Dec. 15	2 3/4,2½
Ceres Elementary	150,000	54,000	96,000	6,000	1956	1981	Mar. 15	2 3/4,3
Ceres Elementary	185,000	20,000	165,000	5,000	1961	1982	Apr. 1	5,3¼,3½,3 3/4,1
Westport	95,000	68,000	27,000	4,000	1947	1972	Dec. 1	3
Westport	85,000		85,000		1963	1982	Sept.15	5,3½,3,3¼,3.3
Ceres High	307,000	175,000	132,000	12,000	1950	1975	Aug. 1	2¼,2½
Ceres High	198,000	115,000	83,000	15,000	1955	1971	Mar. 1	2¼,2½
Ceres High	152,000		152,000		1955	1980	Mar. 1	3¼,3
Ceres High	250,000	10,000	240,000	10,000	1964	1989	May 1	5,4,3½,3.6,3.7,.1
Denair:								
Denair High	140,000	84,000	56,000	7,000	1953	1973	June 15	4,4¼
Denair	135,000	56,000	79,000	13,000	1956	1976	June 15	3¼
Denair	180,000	30,000	150,000	10,000	1962	1982	May 1	5,2 3/4,3,3¼,3½
Denair	25,000	10,000	15,000	5,000	1963	1968	Jan. 15	3¼,2 3/4
Patterson:								
Grayson	126,000	71,000	55,000	5,000	1950	1975	Dec. 15	2,2¼
Patterson Elementary	265,000	154,000	111,000	11,000	1951	1976	Feb. 1	1 3/4,2
Patterson Elementary	17,000		17,000		1952	1977	Dec. 15	4
Patterson Elementary	63,000	36,000	27,000	3,000	1952	1973	Dec. 15	3
Patterson Elementary	150,000	45,000	105,000	5,000	1956	1981	Apr. 15	2 3/4,3
Rising Sun	120,000	55,000	65,000	5,000	1954	1978	Jan. 15	2 3/4,3
TOTAL UNIFIED SCHOOLS	$ 2,993,000	$ 1,189,000	$ 1,804,000	$ 132,000				

SCHOOL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1965

	Amount Of Issue	Redeemed to 6-30-65	Outstanding 6-30-65	Redemptions 1964-1965	Year of Issue	Year of Maturity	Bonds Payable	Rate of Interest
JUNIOR COLLEGE								
Modesto	$ 1,500,000	$ 560,000	$ 940,000	$ 60,000	1955	1980	Mar. 1	2¼
Modesto	1,000,000	240,000	760,000	40,000	1959	1984	Mar. 15	5, 4¼, 3¼, 3½, 1
TOTAL JUNIOR COLLEGE	$ 2,500,000	$ 800,000	$ 1,700,000	$ 100,000				
GRAND TOTAL	$32,753,500	$11,261,000	$21,492,500	$1,280,000				

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

AS OF

JUNE 30, 1964 AND JUNE 30, 1965

	June 30, 1964	June 30, 1965
GENERAL FIXED ASSETS:		
Land	$ 1,038,385.60	$ 1,038,385.60
Structures and Improvements	9,399,758.02	9,534,049.15
Equipment	3,080,806.41	1,994,034.68
Total General Fixed Assets	$13,518,950.03	$12,566,469.43
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Fund	$12,066,425.92	$12,256,150.91
From Road Fund	1,452,524.11	310,318.52
Total Investment in General Fixed Assets	$13,518,950.03	$12,566,469.43

AUDITOR'S EXHIBIT IX
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1965

	Balance July 1, 1964	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1965
LAND	$ 1,038,385.60			$ 1,038,385.60
STRUCTURES AND IMPROVEMENTS	$ 9,399,758.02	$134,291.13		$ 9,534,049.15
EQUIPMENT				
Agriculture Commissioner	$ 14,670.40	$	$ 1,352.27	$ 13,318.13
Agriculture Extension Service	37,978.94	1,303.91	3,264.67	36,018.18
Assessor	85,105.00	2,949.08	1,478.51	86,575.57
Auditor-Controller	41,001.74	2,474.33	1,179.52	42,296.55
Board of Supervisors	5,791.35		280.00	5,511.35
Central Services	24,641.07		24,641.07	
Chief Administrative Officer	6,855.37	126.85	805.20	6,177.02
Clerk	35,631.47		864.97	34,766.50
Clerk-Elections	89,648.32	66,132.70	49,053.96	106,727.06
Coroner-Public Administrator	1,640.45	50.00		1,690.45
County Counsel	9,978.92	663.15	341.73	10,300.34
Court Reporters	3,981.27	175.00	402.62	3,753.65
Defense Council	20,739.61	1,422.44	155.38	22,006.67
District Attorney	20,547.93	3,054.65	1,264.43	22,338.15
Fire Warden	45,752.88	246.43	869.00	45,130.31
Health: Administrative Division	53,567.31	142.60	93.58	53,616.33
Crippled Children	3,738.57			3,738.57
Special Federal Health Projects	96.63			96.63
Hospital	604,253.93	46,554.38	8,060.07	642,748.24
Hospital-Special Federal Health Projects	7,212.68	1,193.83		8,406.51
Jail	19,188.39	348.08	1,804.99	17,731.48
Justice Courts: Ceres	5,151.29	793.40		5,944.69
Newman	603.87			603.87
Oakdale-Waterford	3,952.88	339.88	181.83	4,110.93
Patterson	1,725.63			1,725.63
Riverbank	1,154.62			1,154.62
Turlock	6,548.25	396.40	4,231.80	2,712.85
Juvenile Hall	11,381.75	181.06		11,562.81
Law Library	2,109.48		127.32	1,982.16
Library	49,782.56	7,451.85	1,282.12	55,952.29
Maintenance Departments: Center #1	12,096.04	143.00	2,477.80	9,761.24
Center #3	7,710.94			7,710.94

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED
JUNE 30, 1965

	Balance July 1, 1964	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1965
EQUIPMENT (Continued)				
Marshal	$ 2,240.78	$	$ 30.00	$ 2,210.78
Municipal Court	47,070.78	1,720.16	169.50	48,621.44
Personnel	4,783.09	45.06		4,828.15
Planning Commission	8,097.04	594.05		8,691.09
Pound	876.83		215.00	661.83
Probation	24,367.32	2,472.25	1,956.43	24,883.14
Public Works: Administrative Division	12,648.61	1,643.66	282.65	14,009.62
Building Division	3,826.71	978.02	6.15	4,798.58
Engineering Division	12,559.60	6,183.38	407.07	18,335.91
Morgan Shop Division	1,142,767.70		1,142,767.70	
Parks Division	22,220.73	3,435.51	1,576.38	24,079.86
Roads and Bridges	45,251.39	1,324.08	761.97	45,813.50
Purchasing Agent	12,989.25	260.58	897.36	12,352.47
Recorder	39,012.30	19,175.53	20,283.26	37,904.57
Road Camp	53,101.41	5,098.21	4,214.83	53,984.79
Sealer of Weights and Measures	10,991.00	2,354.60	542.22	12,803.38
Sheriff	112,023.71	6,937.25	8,330.11	110,630.85
Superintendent of Schools	50,270.96	342.01	40.00	50,572.97
Superior Court	34,922.17	1,143.62	255.11	35,810.68
Treasurer and Tax Collector	30,524.34	1,281.34	137.73	31,667.95
Veterans' Service Officer	4,860.30	40.00	313.04	4,587.26
Welfare: Administration Division	101,570.02	14,965.81	2,969.77	113,566.06
Adoptions Division	4,365.00			4,365.00
Warehouse-Unassigned Equipment	64,452.73	4,871.01	7,411.76	61,911.98
Weed Control	773.10			773.10
Total Equipment	$ 3,080,806.41	$211,009.15	$1,297,780.88	$ 1,994,034.68
TOTAL GENERAL FIXED ASSETS	$13,518,950.03	$345,300.28	$1,297,780.88	$12,566,469.43

ASSESSED VALUES AND TAX CHARGES

ASSESSED VALUATION

		County					
		Assessed Valuation		Tax Charge Per Capita			
Year	Population	Total	Per Capita	General County	Special Districts	Schools	Total
1935	65,700	$ 61,611,200	$ 938	$11.94	$ .25	$ 7.93	$ 20.12
1940	74,800	65,793,160	880	15.04	.47	11.27	26.78
1945	101,000	89,702,290	888	15.54	.93	15.10	31.57
1950	127,200	129,787,640	1,020	27.83	2.64	24.25	54.72
1955	141,500	202,800,603	1,433	36.51	3.58	38.81	78.90
1957	145,000	207,585,122	1,432	46.15	4.05	44.94	95.14
1959	149,500	224,226,300	1,500	41.52	4.47	52.15	98.14
1960	156,250	233,776,140	1,496	41.81	4.55	57.81	104.17
1961	157,294	246,972,352	1,570	47.19	4.91	64.26	116.36
1962	164,700	257,047,380	1,560	47.04	5.03	73.77	125.84
1963	167,700	270,072,870	1,610	48.34	5.20	77.41	130.95
1964	170,000	285,325,330	1,678	51.91	5.63	83.15	140.69
1965	176,100	306,593,120	1,741	50.24	5.53	90.00	145.77

COMPARISON OF TAX CHARGES AND COLLECTIONS

FOR FISCAL YEAR 1953 THROUGH 1965

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1953 - 1954	$ 9,004,749.82	$ 965,543.81	$ 9,970,293.63	$ 9,798,540.85	$ 171,752.78	1.723%
1954 - 1955	9,030,127.46	1,007,107.46	10,037,234.92	9,902,684.62	134,550.30	1.341%
1955 - 1956	11,296,653.10	863,946.59	12,160,599.69	11,999,742.73	160,856.96	1.323%
1956 - 1957	11,084,269.85	923,120.86	12,007,390.71	11,869,360.58	138,030.13	1.150%
1957 - 1958	13,033,499.33	1,052,739.30	14,086,238.63	13,711,867.61	374,371.02	2.658%
1958 - 1959	13,625,778.20	1,220,173.51	14,845,951.71	14,660,634.84	185,316.87	1.248%
1959 - 1960	14,488,797.16	1,371,367.80	15,860,164.96	15,644,109.45	216,055.51	1.362%
1960 - 1961	16,013,604.26	1,522,701.88	17,536,306.14	17,272,702.05	263,604.09	1.503%
1961 - 1962	17,979,396.20	1,733,424.80	19,712,821.00	19,396,826.61	315,994.39	1.603%
1962 - 1963	20,602,718.72	1,882,208.45	22,484,927.17	22,082,008.73	402,918.44	1.792%
1963 - 1964	21,714,277.22	2,203,025.91	23,917,303.13	23,487,860.38	429,442.75	1.728%
1964 - 1965	23,279,216.41	2,299,891.85	25,579,108.26	25,099,519.64	479,588.62	1.744%

COMPARISON OF TOTAL TAX CHARGE AND COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1965

	Secured Taxes 1964-65	Unsecured Taxes 1964-65	Total 1964-65
CHARGE			
Assessor's Roll	$20,566,486.09	$2,287,123.26	$22,853,609.35
Utility Roll	2,601,656.58		2,601,656.58
Solvent Credits	7,693.73		7,693.73
Special Assessments	31,833.08		31,833.08
Net Board Adjustments	13,209.49		13,209.49
Penalty Charges - 1st Installment	20,567.38	12,768.59	33,335.97
Penalty Charges - 2nd Installment	26,156.00		26,156.00
Cost Charges	11,574.00		11,574.00
Total Charge	$23,279,176.35	$2,299,891.85	$25,579,068.20
COLLECTIONS			
Through June 30, 1965	22,873,232.66	2,226,246.92	25,099,479.58
DELINQUENT BALANCE - June 30, 1965	$ 405,943.69	$ 73,644.93	$ 479,588.62

RECAP
ASSESSED VALUATIONS AND TAX CHARGES
1965 - 1966

	Unsecured			Secured			Total Tax Charge
	Tax Charge			Tax Charge			
	Maintenance	Bond	Total	Maintenance	Bond	Total	
GENERAL COUNTY	$ 768,539.05	$	$ 768,539.05	$ 8,078,806.26	$	$ 8,078,806.26	$ 8,847,345.31
CITIES	216,277.84		216,277.84	1,858,546.56		1,858,546.56	2,074,824.40
SPECIAL DISTRICTS	78,110.35	3,510.75	81,621.10	844,279.24	48,394.48	892,673.72	974,294.82
SCHOOL DISTRICTS	1,167,363.09	166,827.18	1,334,190.27	12,790,237.82	1,725,226.05	14,515,463.87	15,849,654.14
GRAND TOTAL	$2,230,290.33	$170,337.93	$2,400,628.26	$23,571,869.88	$1,773,620.53	$25,345,490.41	$27,746,118.67

GENERAL COUNTY
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

	Assessed Valuation Inside County Unsecured	Assessed Valuation Inside County Secured	Assessed Valuation Combined Total	Unsecured Tax Rate	Unsecured Tax Charge	Secured Tax Rate	Secured Tax Charge	Total Tax Charge
INSIDE CITIES								
Ceres	$ 290,970	$ 4,039,820	$ 4,330,790	$2.95	$ 8,583.61	$2.89	$ 116,750.79	$ 125,334.40
Modesto	9,195,390	70,763,820	79,959,210	2.92	268,505.38	2.86	2,023,845.25	2,292,350.63
Newman	261,640	2,997,670	3,259,310	2.95	7,718.38	2.89	86,632.66	94,351.04
Oakdale	625,760	5,234,810	5,860,570	2.95	18,459.92	2.89	151,286.00	169,745.92
Patterson	494,650	3,557,570	4,052,220	2.95	14,592.17	2.89	102,813.77	117,405.94
Riverbank	147,630	4,451,430	4,599,060	2.95	4,355.08	2.89	128,646.32	133,001.40
Turlock	1,401,780	14,944,840	16,346,620	2.92	40,931.97	2.86	427,422.42	468,354.39
Total	$12,417,820	$105,989,960	$118,407,780		$363.146.51		$3,037.397.21	$3,400,543.72
OUTSIDE - TOTAL	13.742,120	174,443,220	188,185,340	2.95	405,392.54	2.89	5,041,409.05	5,446,801.59
GRAND TOTAL	$26,159,940	$280,433.180	$306,593,120		$768,539.05		$8,078,806.26	$8,847,345.31

CITIES

ASSESSED VALUATION AND TAX CHARGES

1965 - 1966

	Assessed Valuation			Unsecured		Secured		Total
	Inside County		Combined	Tax	Tax	Tax	Tax	Tax
	Unsecured	Secured	Total	Rate	Charge	Rate	Charge	Charge
CERES								
1-00	$ 227,540	$ 2,180,090	$ 2,407,630	$2.39	$ 5,438.20	$2.39	$ 52,104.15	$ 57,542.35
1-01	63,430	1,859,730	1,923,160	2.14	1,357.40	2.19	40,728.08	42,085.48
Total	$ 290,970	$ 4,039,820	$ 4,330,790		$ 6,795.60		$ 92,832.23	$ 99,627.83
MODESTO								
2-01,02,06,07,08, 09,11,16,17,18	$ 8,110,590	$ 63,294,650	$ 71,405,240	1.77	$143,557.44	1.77	$1,120,315.30	$1,263,872.74
2-03,04,05	1,084,800	7,469,170	8,553,970	1.66	18,007.68	1.66	123,988.22	141,995.90
Total	$ 9,195,390	$ 70,763,820	$ 79,959,210		$161,565.12		$1,244,303.52	$1,405,868.64
NEWMAN								
Total	$ 261,640	$ 2,997,670	$ 3,259,310	2.00	$ 5,232.80	1.90	$ 56,955.73	$ 62,188.53
OAKDALE								
Total	$ 625,760	$ 5,234,810	$ 5,860,570	1.70	$ 10,637.92	1.84	$ 96,320.50	$ 106,958.42
PATTERSON*								
Total	$ 494,650	$ 3,557,570	$ 4,052,220		None		None	None
RIVERBANK								
Total	$ 147,630	$ 4,451,430	$ 4,599,060	2.06	$ 3,041.17	2.06	$ 91,699.45	$ 94,740.62
TURLOCK								
7-00	$ 704,360	$ 12,855,440	$ 13,559,800	1.80	$ 12,678.48	1.80	$ 231,397.92	$ 244,076.40
7-01	148,720	867,630	1,016,350	1.57	2,334.90	1.60	13,882.08	16,216.98
7-03	548,700	1,221,770	1,770,470	2.55	13,991.85	2.55	31,155.13	45,146.98
Total	$ 1,401,780	$ 14,944,840	$ 16,346,620		$ 29,005.23		$ 276,435.13	$ 305,440.36
GRAND TOTAL	$12,417,820	$105,989,960	$118,407,780		$216,277.84		$1,858,546.56	$2,074,824.40

* The City of Patterson collects their own taxes.

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1965 - 1966

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
LIGHTING DISTRICTS							
Crows Landing	$ 529,990	$ 709,520	$ 1,239,510	$ .13	$	$ 688.98	$
Denair	39,840	602,870	642,710	.18		71.71	
Empire	129,870	771,080	900,950	.13		168.83	
Hughson	101,130	584,280	685,410	.19		192.14	
Salida	78,160	871,220	949,380	.19		148.50	
Sherwood Forest #1		703,600	703,600	.04			
Sherwood Forest #2		254,550	254,550				
Waterford	51,650	727,540	779,190	.41		211.76	
FIRE DISTRICTS							
Burbank-Paradise	169,720	3,692,610	3,862,330	.28		475.21	
Ceres	97,340	3,927,810	4,025,150	.35		340.69	
Denair	274,130	6,129,150	6,403,280	.20		548.26	
Empire	2,433,750	21,810,430	24,244,180	.40		9,735.00	
Hughson	450,740	8,304,860	8,755,600	.18		811.33	
Industrial	1,278,780	7,171,080	8,449,860	.46		5,882.38	
Keyes	235,010	4,695,620	4,930,630	.25		587.52	
McHenry-Dry Creek	462,810	10,729,310	11,192,120	.16		740.49	
Montpellier	167,890	2,280,890	2,448,780	.20		335.78	
Mountain View	394,040	4,166,310	4,560,350	.33		1,300.33	
Oakdale	822,270	14,273,850	15,096,120	.19		1,562.31	
Riverbank	712,980	11,164,040	11,877,020	.20		1,425.96	
Salida	624,280	13,974,820	14,599,100	.15		936.42	
Turlock	1,517,950	9,972,690	11,490,640	.25		3,794.87	
Valley Home	144,010	2,075,670	2,219,680	.09		129.60	
Waterford-Hickman	314,180	5,805,810	6,119,990	.15		471.27	
Westport	398,030	4,040,780	4,438,810	.40		1,592.12	
West Stanislaus	2,495,870	32,637,920	35,133,790	.05		1,247.93	
Woodland Avenue	721,220	9,760,520	10,481,740	.15		1,081.83	
CEMETERY DISTRICTS							
Hills Ferry	1,760,270	16,556,540	18,316,810	.07		1,232.18	
Knights Ferry	56,560	605,120	661,680	.10		56.56	
Patterson	1,392,380	22,129,970	23,522,350	.05		696.19	
HOSPITAL DISTRICTS							
Patterson	2,261,650	29,206,630	31,468,280	.08		1,809.32	
Patterson Bond	1,392,380	22,129,970	23,522,350		.05		696.19
West Side Community	891,000	9,479,880	10,370,880	.20		1,782.00	

SPECIAL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$ .02	$	$ 141.90	$	$ 830.88
.15		904.30		976.01
.24		1,850.59		2,019.42
.15		876.42		1,068.56
.18		1,568.19		1,716.69
.05		351.80		351.80
.19		483.64		483.64
.36		2,619.14		2,830.90
.28		10,339.30		10,814.51
.35		13,747.33		14,088.02
.20		12,258.30		12,806.56
.40		87,241.72		96,976.72
.21		17,440.20		18,251.53
.46		32,986.96		38,869.34
.25		11,739.05		12,326.57
.16		17,166.89		17,907.38
.20		4,561.78		4,897.56
.33		13,748.82		15,049.15
.15		21,410.77		22,973.08
.20		22,328.08		23,754.04
.25		34,937.05		35,873.47
.31		30,915.33		34,710.20
.09		1,868.10		1,997.70
.15		8,708.71		9,179.98
.30		12,122.34		13,714.46
.06		19,588.75		20,836.68
.15		14,640.78		15,722.61
.02		3,311.30		4,543.48
.10		605.12		661.68
.05		11,064.98		11,761.17
.08		23,365.30		25,174.62
	.04		8,851.98	9,548.18
.20		18,959.76		20,741.76

SPECIAL DISTRICTS
ASSESSED VALUATIONS AND TAX CHARGES
1965 - 1966

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
MOSQUITO ABATEMENT DISTRICTS							
East Side	$16,225,760	$168,465,210	$184,690,970	$ .12	$	$19,470.91	$
Turlock	9,934,180	111,967,970	121,902,150	.14		13,907.85	
COMMUNITY SERVICES DISTRICTS							
Denair	41,340	648,290	689,630	1.00		413.40	
Highway Village	11,630	521,930	533,560	1.00		116.30	
Keyes	58,490	477,520	536,010	1.00		584.90	
Waterford	72,040	832,390	904,430	.27	1.50	194.50	1,080.60
SANITATION DISTRICTS							
Empire	55,020	1,089,390	1,144,410	.69		379.63	
Fair Tract		198,860	198,860				
Hughson	214,000	1,461,170	1,675,170	1.00	.39	2,140.00	834.60
Salida	81,760	1,086,630	1,168,390	1.00	1.10	817.60	899.36
STORM DRAIN MAINTENANCE DISTRICTS							
Sherwood Forest Drainage		703,600	703,600				
Storm Drain Maintenance No. 6	356,440	1,371,450	1,727,890				
Storm Drain Maintanence No. 8	46,320	1,268,430	1,314,750	.06		27,79	
RECLAMATION DISTRICTS							
No. 2063		698,530	698,530				
No. 2091		417,310	417,310				
Total						$78,110.35	$3,510.75

SPECIAL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$ .11	$	$185,311.73	$	$204,782.64
.13		145,558.36		159,466.21
.67	.74	4,343.54	4,797.34	9,554.28
1.00		5,219.30		5,335.60
.05	1.45	238.76	6,924.04	7,747.70
.27	1.40	2,247.45	11,653.46	15,176.01
.69		7,516.79		7,896.42
1.79		3,559.59		3,559.59
1.00	.40	14,611.70	5,844.68	23,430.98
1.00	.95	10,866.30	10,322.98	22,906.24
.10		703.60		703.60
.04		548.58		548.58
.04		507.37		535.16
.42		2,933.82		2,933.82
1.50		6,259.65		6,259.65
		$844,279.24	$48,394.48	$974,294.82

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
ELEMENTARY SCHOOLS:							
Bonita	$ 876,490	$ 7,168,550	$ 8,045,040	$1.10	$	$ 9,641.39	$
Chatom	389,780	5,281,140	5,670,920	1.61	.34	6,275.45	1,325.25
Empire Union	401,050	6,829,740	7,230,790	1.76		7,058.48	
Empire Union-Bond	401,050	6,910,420	7,311,470		.11		441.16
Gratton	22,530	970,860	993,390	1.69		380.76	
Hart Ransom Union	174,780	3,967,820	4,142,600	1.87	.18	3,268.38	314.60
Hickman	186,540	1,922,680	2,109,220	1.38	.16	2,574.25	298.46
Hughson Union	398,090	7,524,060	7,922,150	1.49	.37	5,931.54	1,472.93
Johnson Joint	5,180	304,880	310,060	1.32		68.38	
Keyes Union	130,140	2,288,070	2,418,210	1.72	.21	2,238.41	273.29
Knights Ferry	143,050	1,737,090	1,880,140	.85		1,215.93	
La Grange	66,370	466,520	532,890	1.20		796.44	
Milnes	163,550	1,360,040	1,523,590	1.76		2,878.48	
Modesto	12,720,710	95,474,710	108,195,420	2.31		293,848.40	
Modesto-1947 Bond	12,589,610	88,892,720	101,482,330		.05		6,294.80
Modesto-1951 Bond	12,659,670	91,012,000	103,671,670		.05		6,329.83
Modesto-1955 Bond	12,719,240	95,203,220	107,922,460		.06		7,631.54
Modesto-1959 Bond	12,719,240	95,203,220	107,922,460		.08		10,175.39
Modesto-1962-64 Bonds	12,719,240	95,283,900	108,003,140		.17		21,622.71
Mountain View	152,780	1,802,780	1,955,560	1.62	.22	2,475.04	336.12
Newman	891,000	9,479,880	10,370,880	1.53	.34	13,632.30	3,029.40
Oakdale Union	1,239,570	18,468,360	19,707,930	1.55		19,213.34	
Oakdale Union-Bond	1,258,430	18,704,320	19,962,750		.32		4,026.97
Paradise	43,840	1,531,630	1,575,470	1.27		556.76	
Riverbank	199,720	6,147,280	6,347,000	1.84	.09	3,674.85	179.74
Roberts Ferry	119,190	1,332,660	1,451,850	1.21		1,442.19	
Rosedale	217,250	1,704,490	1,921,740	.36		782.10	
Roselawn Joint	32,350	818,660	851,010	1.25		404.37	
Salida Union	385,370	5,299,930	5,685,300	1.35		5,202.49	
Salida Union-1947 Bond	295,560	4,117,450	4,413,010		.08		236.44
Salida Union-1950-65 Bonds	385,370	5,299,930	5,685,300		.15		578.05
Shiloh	79,240	1,987,910	2,067,150	1.20		950.88	
Stanislaus Union	233,550	10,332,740	10,566,290	1.56		3,643.38	
Stanislaus Union-Prescott Bond	89,970	4,493,580	4,583,550		.02		17.99
Stanislaus Union-1950 Bond	145,050	6,029,970	6,175,020		.08		116.04
Stanislaus Union-1953-64 Bonds	235,020	10,523,550	10,758,570		.30		705.06
Sylvan	1,161,770	15,180,560	16,342,330	1.57		18,239.78	
Sylvan-1946-53 Bonds	1,221,340	19,371,780	20,593,120		.05		610.67
Sylvan-1955-65 Bonds	1,161,770	15,180,560	16,342,330		.36		4,182.37
Turlock	2,878,170	24,058,290	26,936,460	1.64		47,201.98	
Turlock-1946-62 Bonds	2,815,030	22,834,500	25,649,530		.32		9,008.09
Turlock-1962-65 Bonds	2,878,170	24,058,290	26,936,460		.05		1,439.08

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$ .99	$	$ 70,968.64	$	$ 80,610.03
1.60	.32	84,498.24	16,899.64	108,998.58
1.89		129,082.08		136,140.56
	.11		7,601.46	8,042.62
1.68		16,310.44		16,691.20
1.89	.17	74,991.79	6,745.29	85,320.06
1.42	.15	27,302.05	2,884.02	33,058.78
1.55	.34	116,622.93	25,581.80	149,609.20
1.35		4,115.88		4,184.26
1.71	.19	39,125.99	4,347.33	45,985.02
1.01		17,544.60		18,760.53
1.82		8,490.66		9,287.10
1.61		21,896.64		24,775.12
2.61		2,491,889.93		2,785,738.33
	.05		44,446.36	50,741.16
	.05		45,506.00	51,835.83
	.06		57,121.93	64,753.47
	.07		66,642.25	76,817.64
	.09		85,755.51	107,378.22
1.57	.22	28,303.64	3,966.11	35,080.91
1.58	.26	149,782.10	24,647.68	191,091.48
1.63		301,034.26		320,247.60
	.37		69,205.98	73,232.95
1.40		21,442.82		21,999.58
1.84	.08	113,109.95	4,917.82	121,882.36
1.30		17,324.58		18,766.77
.86		14,658.61		15,440.71
1.25		10,233.25		10,637.62
1.45		76,848.98		82,051.47
	.08		3,293.96	3,530.40
	.31		16,429.78	17,007.83
1.66		32,999.30		33,950.18
1.61		166,357.11		170,000.49
	.02		898.71	916.70
	.08		4,823.97	4,940.01
	.38		39,989.49	40,694.55
1.91		289,948.69		308,188.47
				610.67
	.38		57,686.12	61,868.49
1.68		404,179.27		451,381.25
	.30		68,503.50	77,511.59
	.12		28,869.94	30,309.02

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

	Assessed Valuation			Unsecured			
	Inside County		Combined	Tax Rate		Tax Charge	
	Unsecured	Secured	Total	Maint.	Bond	Maint.	Bond
ELEMENTARY SCHOOLS (Continued):							
Valley Home Joint	$ 104,140	$ 1,115,500	$ 1,219,640	$1.33	$	$ 1,385.06	$
Valley Home Joint-Bond	85,280	879,540	964,820		.07		59.69
Waterford	164,370	3,289,930	3,454,300	1.78	.30	2,925.78	493.11
TOTAL ELEMENTARY						$ 457,906.59	$ 81,198.78
UNIFIED SCHOOLS:							
Ceres Unified	$ 972,350	$ 16,205,330	$ 17,177,680	$	$	$	$
Ceres Unified-Ceres Elementary-Old	610,240		610,240	1.53		9,336.67	
Ceres Unified-Ceres High-Old	972,350		972,350	1.30		12,640.55	
Ceres Unified-Westport-Old	362,110		362,110	1.50		5,431.65	
Ceres Unified-Westport-1947 Bond	353,900	3,263,360	3,617,260		.14		495.46
Ceres Unified-Westport-1963 Bond	362,110	3,303,740	3,665,850		.08		289.68
Ceres Unified-Ceres Elementary-Bond	610,240	12,901,590	13,511,830		.31		1,891.74
Ceres Unified-Ceres High-Bond	972,350	16,205,330	17,177,680		.40		3,889.40
Denair Unified	214,640	4,251,120	4,465,760	2.83		6,074.31	
Denair Unified-1953-56 Bonds	223,400	4,348,600	4,572,000		.46		1,027.64
Denair Unified-1962-63 Bonds	214,640	4,251,120	4,465,760		.47		1,008.80
Patterson Unified	1,392,380	22,129,970	23,522,350	2.88		40,100.54	
Patterson Unified-Grayson Bond	273,220	5,823,690	6,096,910		.13		355.18
Patterson Unified-Patterson Bond	992,560	12,067,800	13,060,360		.23		2,282.88
Patterson Unified-Rising Sun Bond	126,600	4,238,480	4,365,080		.08		101.28
TOTAL UNIFIED						$ 73,583.72	$ 11,342.06
HIGH SCHOOLS:							
Hughson	$ 678,950	$ 11,151,460	$ 11,830,410	$1.42	$ .28	$ 9,641.09	$ 1,901.06
Modesto	15,200,310	140,605,040	155,805,350	1.89	.35	287,285.85	53,201.08
Oakdale	2,345,420	34,888,010	37,233,430	1.62	.20	37,995.80	4,690.84
Orestimba	1,767,490	16,648,430	18,415,920	1.08	.39	19,088.89	6,893.21
Turlock	3,588,400	34,553,820	38,142,220	1.60		57,414.40	
TOTAL HIGH						$ 411,426.03	$ 66,686.19
JUNIOR COLLEGE:							
Yosemite Junior College-M & O	$26,159,940	$280,433,180	$306,593,120	$	$	$	$
Yosemite Junior College-Tuition	10,959,630	139,828,140	150,787,770				
Modesto Junior College-M & O	15,200,310		15,200,310	.46		69,921.42	
Modesto Junior College-Bond	15,200,310		15,200,310		.05		7,600.15
Modesto Junior College-Tuition	10,959,630		10,959,630	.67		73,429.52	
TOTAL JUNIOR COLLEGE						$ 143,350.94	$ 7,600.15
SCHOOL EQUALIZATION AID	$26,159,940	$280,433,180	$306,593,120	$ .31		$ 81,095.81	
SCHOOL DISTRICTS-GRAND TOTAL						$1,167,363.09	$166,827.18

SCHOOL DISTRICTS
ASSESSED VALUATION AND TAX CHARGES
1965 - 1966

Secured				Total
Tax Rate		Tax Charge		Tax
Maint.	Bond	Maint.	Bond	Charge
$1.32	$	$ 14,724.60	$	$ 16,109.66
	.07		615.67	675.36
1.86	.28	61,192.69	9,211.80	73,823.38
		$ 4,804,979.72	$ 696,592.12	$ 6,040,677.21
$3.09	$	$ 500,744.69	$	$ 500,744.69
				9,336.67
				12,640.55
				5,431.65
	.13		4,242.36	4,737.82
	.08		2,642.99	2,932.67
	.29		37,414.61	39,306.35
	.33		53,477.58	57,366.98
2.85		121,156.92		127,231.23
	.40		17,394.40	18,422.04
	.42		17,854.70	18,863.50
2.99		661,686.10		701,786.64
	.10		5,823.69	6,178.87
	.19		22,928.82	25,211.70
	.13		5,510.02	5,611.30
		$ 1,283,587.71	$ 167,289.17	$ 1,535,802.66
$1.72	$ .28	$ 191,805.11	$ 31,224.08	$ 234,571.34
1.84	.44	2,587,132.73	618,662.17	3,546,281.83
1.64	.42	572,163.36	146,529.64	761,379.64
1.24	.39	206,440.53	64,928.87	297,351.50
2.00		691,076.40		748,490.80
		$ 4,248,618.13	$ 861,344.76	$ 5,588,075.11
$ .48		$ 1,346,079.26		$ 1,346,079.26
.19		265,673.46		265,673.46
				69,921.42
				7,600.15
				73,429.52
		$ 1,611,752.72		$ 1,762,703.81
$ .30		$ 841,299.54		$ 922,395.35
		$12,790,237.82	$1,725,226.05	$15,849,654.14